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COMPILED UNDER THE DIRECTION OF

Gerald J. Lonergan

COUNTY AUDITOR AND CONTROLLER

County of San Diego
State of California

FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 1977

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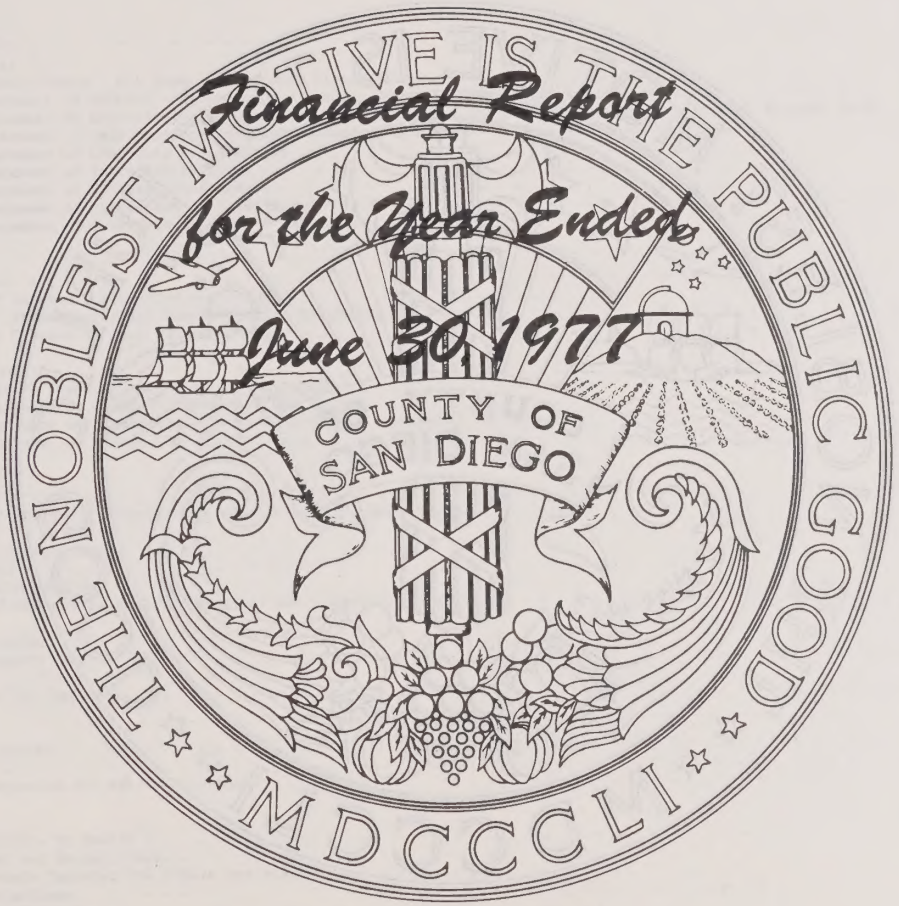
County of San Diego

State of California

Financial Report

for the Year Ended

June 30, 1977



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COUNTY AUDITOR AND CONTROLLER

PICTURE ON FRONT COVER IS HERITAGE PARK NEAR OLD TOWN.
THE PARK HAS BEEN BUILT FOR THE PRESERVATION OF SAN DIEGO'S VICTORIAN ERA.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

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County of San Diego

OFFICE OF THE AUDITOR AND CONTROLLER

ROOM 166, COUNTY ADMINISTRATION CENTER
1600 PACIFIC HIGHWAY
SAN DIEGO, CALIFORNIA 92101
TELEPHONE 714 236-3711

OCTOBER 3, 1977

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CALIFORNIA 92101

THE FINANCIAL REPORT OF THE COUNTY OF SAN DIEGO FOR THE FISCAL YEAR ENDED JUNE 30, 1977, IS HEREBY SUBMITTED IN COMPLIANCE WITH SECTION 25253 OF THE GOVERNMENT CODE OF THE STATE OF CALIFORNIA, AND SECTION 34.3 OF THE SAN DIEGO COUNTY CHARTER.

READERS OF THIS REPORT SHOULD UNDERSTAND THAT CERTAIN OF THE FUNDS RETAINED IN THE COUNTY TREASURY REPRESENT "TRUST AND AGENCY" FUNDS WHICH MAY BE THE PROPERTY OF OTHER GOVERNMENT AGENCIES, AND AS SUCH ARE NOT AVAILABLE FOR THE USE OF COUNTY GOVERNMENT. THE COUNTY AUDITOR IS ALSO THE EX-OFFICIO AUDITOR OF NUMEROUS GOVERNMENT AGENCIES. THIS REPORT INCORPORATES THE TRUSTEE RELATIONSHIP FOR ALL FUNDS HELD IN THE COUNTY TREASURY WHEN THE COUNTY AUDITOR EXERCISES THE DUAL RELATIONSHIP AS EX-OFFICIO AUDITOR FOR SUCH AGENCIES. FUNDS WHICH ARE HELD IN TRUST FOR OTHER GOVERNMENT AGENCIES ARE CLEARLY IDENTIFIED THROUGHOUT THIS REPORT TO DISTINGUISH THEM FROM COUNTY FUNDS.

FINANCIAL OPERATING HIGHLIGHTS
COUNTY GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
REVENUES, EXPENDITURES, AND FUND BALANCE
IN MILLIONS OF DOLLARS

	AMOUNT	PERCENT	AMOUNT	PERCENT	OVER 1976
SOURCE OF FUNDS:					
FUND BALANCES, BEGINNING OF YEAR	$ 49.4	10.4	$ 46.6	10.6	6.0
TAXES	149.0	31.5	146.9	33.6	1.4
LICENSES AND PERMITS	7.0	1.5	4.9	1.1	42.9
FINES, FORFEITURES AND PENALTIES	4.5	1.0	4.0	.9	12.5
USE OF MONEY AND PROPERTY	8.5	1.8	7.9	1.8	7.6
AID FROM OTHER GOVERNMENTAL AGENCIES - STATE	115.5	24.4	105.2	24.1	9.8
AID FROM OTHER GOVERNMENTAL AGENCIES - FEDERAL	110.6	23.4	97.8	22.4	13.1
CHARGES FOR CURRENT SERVICES	25.4	5.3	22.2	5.1	14.4
OTHER	3.4	.7	1.8	.4	88.9
TOTAL SOURCE OF FUNDS	473.3	100.0	437.3	100.0	8.2
EXPENDITURES AND ENCUMBRANCES:					
GENERAL GOVERNMENT	85.9	20.2	72.6	18.7	18.3
PUBLIC PROTECTION	86.4	20.3	82.1	21.2	5.2
PUBLIC WAYS AND FACILITIES	19.7	4.6	17.1	4.4	15.2
HEALTH AND SANITATION	53.9	12.7	51.9	13.4	3.9
PUBLIC ASSISTANCE	169.8	39.9	154.4	39.8	9.9
EDUCATION	4.2	1.0	3.5	.9	20.0
RECREATION AND CULTURAL	3.1	.7	3.8	1.0	(18.4)
DEBT SERVICE	2.5	.6	2.5	.6	-0-
TOTAL EXPENDITURES AND ENCUMBRANCES	425.5	100.0	387.9	100.0	9.7
FUND BALANCES, END OF YEAR	$ 47.8		$ 49.4		(3.2)

THE ENDING FUND BALANCES ARE THE RESULT OF:

	1976/77			1975/76		
	TOTAL	GENERAL AND DEBT SERVICE FUNDS	SPECIAL REVENUE FUNDS	TOTAL	GENERAL AND DEBT SERVICE FUNDS	SPECIAL REVENUE FUNDS
EXCESS OF REVENUE REALIZED OVER REVENUE BUDGETED	$ 1.5	(8.5)	10.0	(3.4)	(1.0)	(2.4)
SAVINGS REALIZED BETWEEN ACTUAL EXPENDITURES & BUDGETED EXPENDITURES	46.3	36.1	10.2	52.8	30.9	21.9
FUND BALANCES, END OF YEAR	$47.8	27.6	20.2	49.4	29.9	19.5

REVENUE

THE MAJOR SOURCES OF REVENUE TO THE COUNTY CONTINUED TO BE PROVIDED BY STATE AND FEDERAL AID (GRANTS AND SUBVENTIONS) AND PROPERTY TAXES. ASSESSED VALUATIONS OF REAL AND PERSONAL PROPERTY INCREASED $739 MILLION OR 13% DURING THE FISCAL YEAR ENDED JUNE 30, 1977.

INCREASED RELIANCE UPON FUNDING SOURCES OBTAINED FROM STATE AND FEDERAL GOVERNMENTS CONTINUES TO DIMINISH THE COUNTY'S CAPACITY TO CONTROL THE SCOPE AND MAGNITUDE OF ITS FISCAL OPERATIONS. THE EXTENSIVE UTILIZATION OF TEMPORARY FEDERALLY FUNDED STAFF TO PERFORM ON-GOING SERVICES COULD HAVE SERIOUS IMPLICATIONS UPON THE COUNTY'S ABILITY TO OPERATE, SHOULD THE FUNDING SOURCE BE TERMINATED PRECIPITIOUSLY.

FEDERAL REVENUE SHARING FUNDS OF $20.6 MILLION WERE USED THIS YEAR. THE MAJOR PORTION OF THESE FUNDS, $15.8 MILLION, WERE EXPENDED FOR LAND ACQUISITIONS, STRUCTURES AND IMPROVEMENTS. IN ADDITION, $4.7 MILLION WAS USED TO FUND VARIOUS CURRENT YEAR PROJECTS IN THE HUMAN RESOURCES AGENCY AND THE BALANCE OF $.1 MILLION WAS EXPENDED FOR SOLID WASTE DISPOSAL STUDIES AND COMMUNITY SERVICES AGENCY PROJECTS. SAN DIEGO COUNTY HAS RECEIVED $84.7 MILLION IN REVENUE SHARING FUNDS THROUGH JUNE 30, 1977, INCLUDING INTEREST EARNINGS OF $9.3 MILLION ON FUNDS HELD ON DEPOSIT BEFORE THEY WERE USED. THE BALANCE OF UNCOMMITTED FEDERAL REVENUE SHARING FUNDS AT JUNE 30, 1977, WAS $11.6 MILLION.

GRANT REVENUE FROM BOTH STATE AND FEDERAL AGENCIES HAS HAD SIGNIFICANT IMPACT ON THE COUNTY'S OPERATION BY PROVIDING ADDED RESOURCES TO CONDUCT PROGRAMS WHICH WOULD NOT LIKELY HAVE BEEN UNDERTAKEN WITHOUT SUCH FUNDS. HOWEVER, A SUBSTANTIAL AMOUNT OF MATCHING FUNDS ARE REQUIRED OF THE COUNTY BY THE "GRANTOR AGENCIES." FURTHERMORE, CERTAIN GRANT FUNDED PROGRAMS, ONCE INITIATED, ARE DIFFICULT TO CURTAIL EVEN THOUGH THE PROPORTIONATE "GRANTOR AGENCY" PARTICIPATION MAY BE REDUCED.

THE COUNTY HAS BEEN PARTICIPATING IN THE FEDERAL GOVERNMENT'S COMPREHENSIVE EMPLOYMENT AND TRAINING ACT (CETA) PUBLIC SERVICE EMPLOYMENT PROGRAMS FOR SEVERAL YEARS. APPROPRIATIONS DURING FISCAL YEAR 1977/78 WILL EXCEED $3.0 MILLION, WHICH REPRESENTS APPROXIMATELY 350 COUNTY EMPLOYEES. MANY CETA WORKERS HAVE ASSUMED POSITIONS THAT WOULD HAVE BEEN FILLED BY REGULAR EMPLOYEES HAD COUNTY FUNDS BEEN AVAILABLE. AT SUCH TIME AS THE COUNTY IS NO LONGER PROVIDED WITH THIS ADDITIONAL SOURCE OF FUNDING, MAJOR ADJUSTMENTS IN PERMANENT POSITIONS WILL BE REQUIRED OR MANY VITAL ACTIVITIES WOULD BE SEVERELY RESTRICTED.

THE COUNTY'S FINANCIAL RESOURCES CONTINUE TO BE IMPACTED AT AN ALARMING RATE AS STATE MANDATED PROGRAM COSTS MOUNT AND THE STATE OF CALIFORNIA FOR ALL PRACTICAL PURPOSES CONTINUES TO ABROGATE ITS FINANCIAL RESPONSIBILITIES IN NEW LEGISLATION. THE COUNTY HAS BILLED THE STATE $7.7 MILLION FOR SUCH COSTS TO DATE, AND AT THIS POINT ONLY $1.3 MILLION HAS BEEN RECEIVED FROM THE STATE. THIS OFFICE IS CONTINUING TO PURSUE FULL COST RECOVERY OF STATE MANDATED COSTS THROUGH ADMINISTRATIVE PROCESSES AND BY INITIATING LEGAL ACTIONS AS AUTHORIZED AND DIRECTED BY YOUR BOARD.

EXPENDITURES

TOTAL EXPENDITURES FOR THE FISCAL YEAR ENDED JUNE 30, 1977, WERE $37.6 MILLION, OR 10%, HIGHER THAN THE PRIOR YEAR. THE MAJOR AREAS OF INCREASED EXPENDITURES INCLUDE $15.4 MILLION (41%) FOR PUBLIC ASSISTANCE, WHICH ARE MANDATED BY THE STATE, $4.3 MILLION (11%) FOR PUBLIC PROTECTION, $2.0 MILLION (5%) FOR HEALTH AND SANITATION AND $13.3 MILLION (35%) FOR GENERAL GOVERNMENT, PRIMARILY FOR INCREASED PLANT ACQUISITION.

CONCERTED ACTIONS BY COUNTY MANAGERS TO MINIMIZE EXPENDITURES WERE SUCCESSFUL IN CONTRIBUTING TOWARDS THE HEALTHY YEAR END SURPLUS FOR THE SECOND YEAR IN A ROW.

STATUS OF COUNTY DEBT

ALL BONDED DEBT REDEMPTIONS AND INTEREST PAYMENTS OF THE COUNTY AND OF THOSE AGENCIES FOR WHOM DEBT SERVICE IS ADMINISTERED BY THE COUNTY WERE LIQUIDATED AS REQUIRED DURING THE YEAR. DEBT SERVICE RESERVES AT JUNE 30, 1977, ARE ADEQUATE TO MEET ALL REQUIREMENTS FALLING DUE PRIOR TO DUE DATES FOR COLLECTION OF APPROPRIATE TAX LEVIES.

THE COUNTY'S GENERAL OBLIGATION BONDED DEBT WAS REDUCED TO $3,060,000 AT JUNE 30, 1977, WHICH REPRESENTS ONLY 1.0% OF ALLOWABLE DEBT CAPACITY OF $321,504,908.

THE COUNTY HAS CONTINUED ITS PROGRAM, ESTABLISHED IN 1967 OF FINANCING ITS OWN CASH REQUIREMENTS PRIOR TO COLLECTION OF TAXES, THROUGH THE ISSUANCE OF SHORT-TERM REVENUE ANTICIPATION NOTES. IN ADDITION, THIS PROGRAM ENABLES THE COUNTY TO MAKE LOANS TO OTHER PUBLIC AGENCIES, PARTICULARLY FIRE PROTECTION AND SCHOOL DISTRICTS TO ASSIST THEM IN MEETING THEIR CASH FLOW REQUIREMENTS.

PROSPECTS FOR THE FUTURE

SAN DIEGO COUNTY HAS EXPERIENCED SIGNIFICANT ECONOMIC GROWTH DURING THE PAST YEAR WITH GAINS IN HOUSING STARTS, RETAIL SALES AND TOURISM. UNEMPLOYMENT REMAINS ABOVE THE NATIONAL AVERAGE BUT HAS BEEN REDUCED TO THE LOWEST LEVEL IN TWO YEARS.

MAJOR FISCAL CONCERNS OF THE COUNTY FOR THE FUTURE DEAL WITH THE THRUST OF STATE AND FEDERAL GOVERNMENTS TO LEGISLATIVELY AND ADMINISTRATIVELY ASSUME CONTROL AND RESPONSIBILITY FOR ACTIVITIES WHICH TRADITIONALLY HAVE BEEN THE RESPONSIBILITY OF LOCAL GOVERNMENT. CONCURRENTLY THERE EXISTS AN UNWILLINGNESS ON THE PART OF BOTH STATE AND FEDERAL AGENCIES TO ACCEPT THE CORRESPONDING LEVELS OF FISCAL RESPONSIBILITY THE DEGREE OF CONTROLS SHOULD INFER.

SIGNIFICANT TAX REFORM PROPOSALS NOW BEING CONSIDERED BY THE STATE MUST BE CAREFULLY EVALUATED IN TERMS OF THEIR IMPACT UPON COUNTY GOVERNMENT.

ALTHOUGH NOT AN AREA OF DIRECT COUNTY JURISDICTION, WE WILL CONTINUE TO BE SIGNIFICANTLY IMPACTED BY THE SUCCESS (OR FAILURE) OF THE FEDERAL GOVERNMENT TO CONTROL THE INTERNATIONAL BORDER AND THEIR UNWILLINGNESS TO ASSUME FISCAL RESPONSIBILITY FOR THE COST CONSEQUENCES OF INADEQUATE AND INEFFECTIVE CONTROLS.

AFTER MANY YEARS OF DELAY, THE COUNTY IN SEPTEMBER, 1977, SUCCESSFULLY SETTLED ITS 1970 LAWSUIT AGAINST THE STATE RELATING TO THE COUNTY'S SHARE OF COSTS OF THE MEDI-CAL PROGRAM. THE NET RESULT OF THIS SETTLEMENT WILL BE TO PERMIT A REDUCTION IN COUNTY PAYMENTS TO THE STATE OF APPROXIMATELY $2.9 MILLION FOR THE 1977/78 FISCAL YEAR AND TO AVOID REPAYMENTS OF APPROXIMATELY $9 MILLION CLAIMED BY THE STATE FOR PRIOR YEARS.

A CONTINUATION OF OUR AGGRESSIVE ACTIONS TO OBTAIN EQUITABLE PARTICIPATION BY THE STATE ON JOINT FUNDED PROGRAMS CAN BE EXPECTED TO MATERIALLY IMPROVE OUR OVERALL FINANCIAL POSITION AND TO FURTHER REDUCE LOCAL PROPERTY TAX BURDENS.

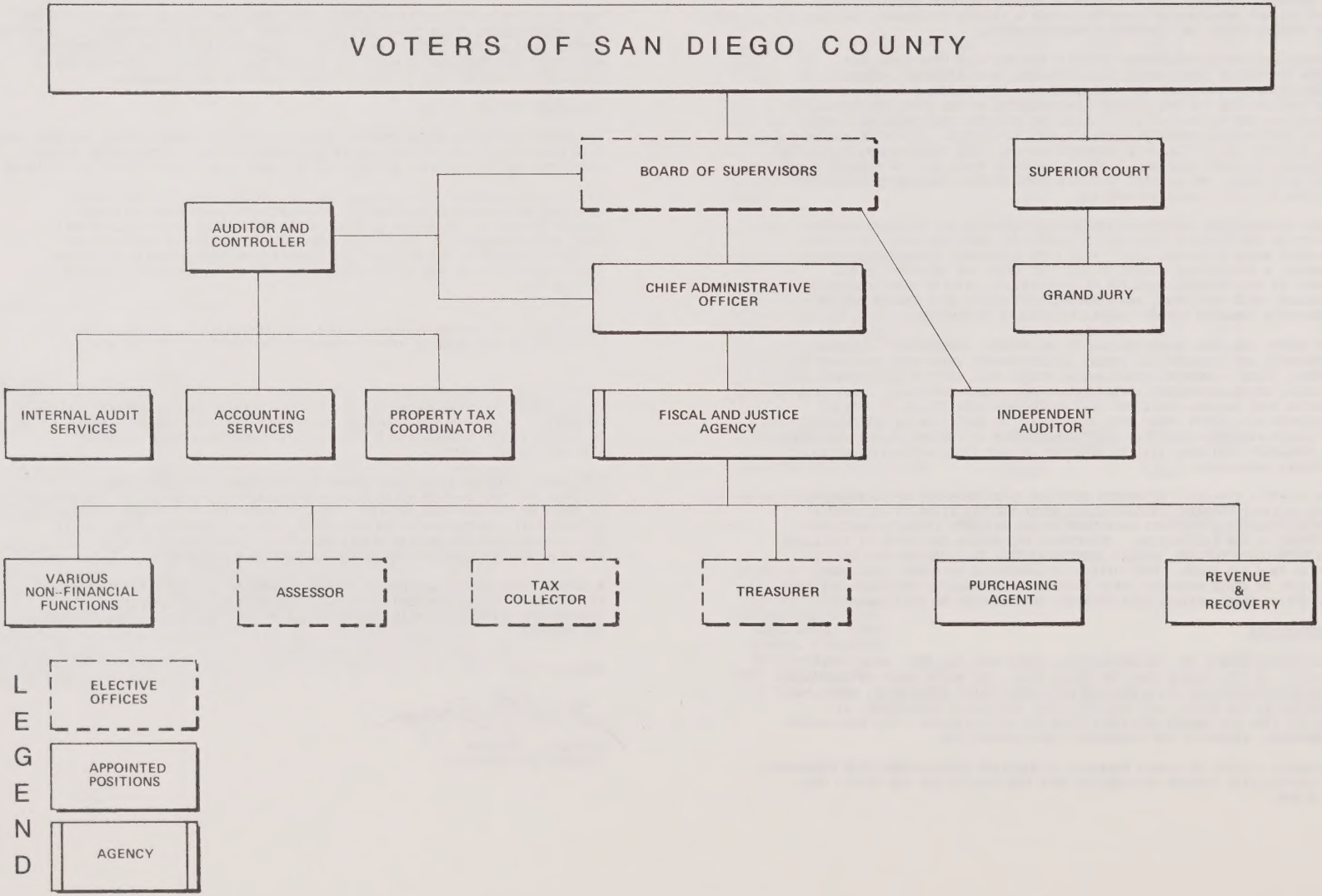
RESPECTFULLY,

Gerald J. Lonergan

GERALD J. LONERGAN
AUDITOR AND CONTROLLER

COUNTY OF SAN DIEGO

ORGANIZATION FOR FINANCIAL ADMINISTRATION



PEAT, MARWICK, MITCHELL & CO.
CERTIFIED PUBLIC ACCOUNTANTS
1850 FIFTH AVENUE
SAN DIEGO, CALIFORNIA 92101

ACCOUNTANTS' REPORT

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO

WE HAVE EXAMINED THE FINANCIAL STATEMENTS OF THE VARIOUS FUNDS AND ACCOUNT GROUPS OF THE COUNTY OF SAN DIEGO FOR THE YEAR ENDED JUNE 30, 1977, AS LISTED IN THE ACCOMPANYING TABLE OF CONTENTS AS PAGES 8 THROUGH 32. OUR EXAMINATION WAS MADE IN ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS, AND ACCORDINGLY INCLUDED SUCH TESTS OF THE ACCOUNTING RECORDS AND SUCH OTHER AUDITING PROCEDURES AS WE CONSIDERED NECESSARY IN THE CIRCUMSTANCES.

IN OUR OPINION, THE AFOREMENTIONED FINANCIAL STATEMENTS PRESENT FAIRLY THE FINANCIAL POSITION OF THE VARIOUS FUNDS AND ACCOUNT GROUPS OF THE COUNTY OF SAN DIEGO AT JUNE 30, 1977, AND THE RESULTS OF OPERATIONS OF SUCH FUNDS FOR THE YEAR THEN ENDED, IN CONFORMITY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES APPLIED ON A BASIS CONSISTENT WITH THAT OF THE PRECEDING YEAR. SUPPLEMENTARY DATA INCLUDED ON PAGES 33 THROUGH 46 HAVE BEEN SUBJECTED TO THE SAME AUDITING PROCEDURES AND, IN OUR OPINION, ARE STATED FAIRLY IN ALL MATERIAL RESPECTS WHEN CONSIDERED IN CONJUNCTION WITH THE BASIC FINANCIAL STATEMENTS TAKEN AS A WHOLE.

Peat, Marwick, Mitchell & Co.

SEPTEMBER 16, 1977

ALL FUNDS AND ACCOUNT GROUPS
COMBINED BALANCE SHEET
June 30, 1977

ASSETS AND OTHER DEBITS	GENERAL FUND (Page 18)	SPECIAL REVENUE FUNDS (Page 21)	DEBT SERVICE FUND (Page 27)	INTRAGOVERNMENTAL SERVICE FUND (Page 28)	TRUST AND AGENCY FUNDS (Page 30)	GENERAL FIXED ASSETS (Page 14)	GENERAL LONG-TERM DEBT (Page 13)
Cash with County Treasurer	$38,949,522	33,795,555	259,836	1,688,761	296,342,176		
Cash in Banks					6,186,380		
Collections in Transit	668,980	27,834		1,438	2,495,605		
Imprest Cash				103,775	6,400		
Due from Other Funds	9,832,196	1,263,802	25,274	106,636	1,335,901		
Accounts and Notes Receivable Net	13,223,649	4,946,453		260,134			
Inventory of Materials and Supplies	6,664,734	1,412,009		1,295,882			
Due from Other Funds - Loans	166,766	60,000		193,259			
Investments					220,588,853		
Taxes Receivable Net	3,305,950	101,052	52,948				
Fixed Assets				2,638,385		174,411,326	
Deposits with Others	129,269	6,220,912					
Future Requirements for Long-Term Debt		127,600					10,547,580
Total	$72,941,072	47,955,221	338,059	6,288,273	526,955,318	174,411,326	10,547,580
LIABILITIES							
Warrants Payable	$				45,049,716		
Accounts Payable	25,511,680	1,216,566		314,843			
Due to Other Funds	517,712	3,210,244	208	82,027	8,753,618		
Deferred Compensation Payable		175,211					
Tax Collections Due to Other Governmental Units					23,516,280		
Agency Funds Held for Other Governmental Units					173,341,120		
Trust Obligation					276,062,157		
Deposits from Others		783,484					
Due to Other Funds - Loans		127,600		60,000	232,424		
Long-Term Debt Payable							10,547,580
Total	26,029,392	5,513,105	208	456,870	526,955,318		10,547,580
Encumbrances Outstanding	12,638,525	15,552,633	2,500				
RESERVES AND EQUITIES							
Reserve for:							
Loans to Other Funds	146,596						
Deposits with Others	129,269	6,220,912					
Inventory of Material and Supplies	6,664,734	448,841					
General Reserve			4,725				
Equities:							
Equity in Fixed Assets						174,411,326	
Contributed Capital				5,022,824			
Fund Balance	27,332,551	20,219,726	330,625				
Retained Earnings				808,578			
Total	$72,941,072	47,955,221	338,059	6,288,273	526,955,318	174,411,326	10,547,580

See Notes to Financial Statements, pages 31 and 32

GENERAL AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

SOURCE AND FUND	1977 ESTIMATED	1977 ACTUAL	1976 ACTUAL
Taxes:			
General	$ 137,034,328	143,335,559	141,572,565
Special Revenue	3,245,207	3,364,068	2,972,711
Total Taxes	140,279,535	146,699,627	144,545,276
Licenses, Permits, and Franchise:			
General	4,251,298	5,439,405	3,642,843
Special Revenue	1,399,600	1,625,646	1,221,551
Total Licenses, Permits, and Franchises	5,650,898	7,065,051	4,864,394
Fines, Forfeitures, and Penalties:			
General	3,016,661	3,502,972	3,173,036
Special Revenue	709,000	976,439	795,556
Total Fines, Forfeitures, and Penalties	3,725,661	4,479,411	3,968,592
Revenue from Use of Money and Property:			
General	4,950,440	6,326,702	5,124,518
Special Revenue	1,786,200	2,199,790	2,803,985
Total Revenue from Use of Money and Property	6,736,640	8,526,492	7,928,503
Aid from Other Government Agencies - State:			
General	107,175,825	101,365,308	91,581,486
Special Revenue	13,172,159	13,829,937	13,312,125
Total Aid from Other Government Agencies - State	120,347,984	115,195,245	104,893,611
Aid from Other Government Agencies - Federal:			
General	100,385,840	87,313,903	82,066,632
Special Revenue	14,675,748	22,781,924	15,569,624
Total Aid from Other Government Agencies - Federal	115,061,588	110,095,827	97,636,256
Aid from Other Government Agencies - Other:			
General	426,648	240,258	45,836
Special Revenue	378,498	314,773	106,978
Total Aid from Other Government Agencies - Other	805,146	555,031	152,814

See Notes to Financial Statements, pages 31 and 32

GENERAL AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUE - ESTIMATED AND ACTUAL continued
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

SOURCE AND FUND	1977 ESTIMATED	1977 ACTUAL	1976 ACTUAL
Charges for Current Services:			
General	21,861,924	23,426,451	20,314,693
Special Revenue	1,730,496	1,971,496	1,880,266
Total Charges for Current Services	23,592,420	25,397,947	22,194,959
Other Revenue:			
General	3,209,652	2,798,558	1,957,758
Special Revenue	465,632	546,500	(176,192)
Total Other Revenue	3,675,284	3,345,058	1,781,566
Total	$ 419,875,157	421,359,697	387,965,983

See Notes to Financial Statements, pages 31 and 32

GENERAL AND SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - ESTIMATED AND ACTUAL
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

FUNCTION AND FUND	1977 APPROPRIATIONS	1977 EXPENDITURES AND ENCUMBRANCES	1976 ACTUAL
General:			
General	$ 86,614,291	67,757,683	60,936,258
Special Revenue	20,789,343	18,100,713	11,578,183
Total General	107,403,634	85,858,396	72,514,441
Public Protection:			
General	87,523,708	86,419,737	73,821,206
Special Revenue	36,500	5,107	8,317,786
Total Public Protection	87,560,208	86,424,844	82,138,992
Public Ways and Facilities:			
Special Revenue	22,189,932	19,678,390	17,092,293
Health and Sanitation:			
General	61,410,739	53,924,484	49,831,178
Special Revenue			2,075,000
Total Health and Sanitation	61,410,739	53,924,484	51,906,178
Public Assistance:			
General	173,274,408	165,019,714	147,415,833
Special Revenue	4,884,660	4,723,981	7,017,283
Total Public Assistance	178,159,068	169,743,695	154,433,116
Education:			
General	163,861	195,851	200,606
Special Revenue	4,326,822	4,043,818	3,320,061
Total Education	4,490,683	4,239,669	3,520,667
Recreation and Cultural:			
General	2,949,081	2,762,204	1,043,679
Special Revenue	4,824,100	375,356	2,796,048
Total Recreation and Cultural	7,773,181	3,137,560	3,839,727
Total	$468,987,446	423,007,048	385,445,421

See Notes to Financial Statements, pages 31 and 32

ALL FUNDS
COMBINED STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
Year Ended June 30, 1977

	CASH WITH COUNTY TREASURER			
	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
General Fund	$ 20,469,437	458,820,446	440,340,362	38,949,522
Special Revenue Funds:				
Road Fund	3,164,875	19,999,685	17,616,857	5,547,703
Deferred Compensation Investment Fund		175,808		175,808
Grazing Land Fund	22,868	5,873		28,742
Fish and Game Propagation Fund	14,499	10,473	2,239	22,733
Livstock Indemnity Fund	25			25
County Library Fund	822,826	6,080,978	5,602,933	1,300,871
Special Aviation Fund	99,650	116,278	110,123	105,805
Park Land Dedication Fund	3,323,267	1,990,617	452,359	4,861,525
Antirecession Fund		5,479,896	1,818,519	3,661,377
Federal Revenue Sharing Fund	31,164,425	18,672,479	31,745,943	18,090,961
Debt Service Fund	122,846	2,624,854	2,487,864	259,836
Intragovernmental Service Fund	1,953,812	8,056,599	8,321,649	1,688,761
Trust and Agency Funds:				
Property Tax Collection Trust Funds	25,924,682	776,755,637	776,516,754	26,163,565
County Departmental Trust Funds	7,324,311	277,565,967	275,438,608	9,451,671
Special Purpose Trust Funds	82,633,210	327,143,804	323,173,945	86,603,069
Employees Retirement System Fund	1,886,591	74,014,948	74,704,163	1,197,376
Agency Funds	149,734,766	909,664,815	886,473,089	172,926,492
Total	$ 328,662,099	2,887,179,166	2,844,805,412	371,035,853

See Notes to Financial Statements, pages 31 and 32

COMBINED STATEMENT OF LONG TERM DEBT PAYABLE
June 30, 1977

	INTEREST RATES	DATE OF ISSUE	DATE OF MATURITY	FISCAL YEAR	PRINCIPAL PAYMENTS	DEBT AUTHORIZED	DEBT ISSUED	DEBT RETIRED	DEBT OUTSTANDING
General Obligation Bonds:									
Hospital Bonds									
1958A	3.75	12/15/59	6/15/80	1978	$ 330,000	5,000,000	5,000,000	3,965,000	1,035,000
				1979	345,000				
				1980	360,000				
1958B	3.375; 3.25	6/15/61	6/15/81	1978	470,000	7,500,000	7,500,000	5,475,000	2,025,000
				1979	495,000				
				1980	520,000				
				1981	540,000				
Total					3,060,000	12,500,000	12,500,000	9,440,000	3,060,000
Capitalized Long Term Leases:									
Lessor:									
County Employees' Retirement Board	4.25 to 8.00	9/1/55	12/31/91	1978	488,378	9,990,732	9,990,732	5,142,174	4,848,557
				1979	498,364				
				1980	521,925				
				1981	514,606				
				1982	508,456				
				1983-1987	2,032,127				
				1988-1992	284,698				
Joint Powers Authority	5.50	7/15/68	4/01/92	1978	25,000	700,000	700,000	90,000	610,000
				1979	30,000				
				1980	30,000				
				1981	30,000				
				1982	30,000				
				1983-1987	200,000				
				1988-1992	265,000				
Private Party	8.00	11/05/73	11/05/88	1978	106,919	2,447,438	2,447,438	418,414	2,029,023
				1979	115,472				
				1980	124,710				
				1981	134,687				
				1982	145,462				
				1983-1987	921,641				
				1988-1989	480,128				
Total					7,487,580	13,138,170	13,138,170	5,650,589	7,487,580
Total					$ 10,547,580	25,638,170	25,638,170	15,090,589	10,547,580

See Notes to Financial Statements, pages 31 and 32

COMBINED STATEMENT OF TAXES RECEIVABLE
June 30, 1977

TAXES	TOTAL	FUNDS		
		GENERAL (Page 18)	SPECIAL REVENUE (Page 21)	DEBT SERVICE (Page 27)
Secured:				
1976/77 Fiscal Year Levy	$2,667,277	2,526,103	95,908	45,266
Prior Fiscal Years' Levies	3,833,070	3,647,307	123,048	62,715
Unsecured:				
1976/77 Fiscal Year Levy	120,004	118,391	329	1,284
Prior Fiscal Years' Levies	425,703	420,297	2,245	3,161
Total Taxes Receivable	7,046,054	6,712,098	221,530	112,426
Less Estimated Uncollectible Taxes	3,586,104	3,406,148	120,478	59,478
Taxes Receivable, Net	$3,459,950	3,305,950	101,052	52,948

COMBINED STATEMENT OF GENERAL FIXED ASSETS
June 30, 1977

ASSETS		EQUITIES	
Land	$ 39,932,063	General Fund	$169,239,976
Structures and Improvements	82,794,069		
Equipment	29,676,662	Special Revenue Funds:	
Construction in Progress	22,008,531		
		Road	3,507,323
		Fish and Game Propagation	23,195
		County Library	1,640,831
Total (Page 8)	$174,411,326	Total (Page 8)	$174,411,326

See Notes to Financial Statements, pages 31 and 32

TRUST AND AGENCY FUNDS
COMBINED STATEMENT OF INVESTMENTS
June 30, 1977

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Special Purpose Funds:					
Municipal Bonds	2.500-8.000	1978-1994	$ 34,000	33,421	33,000
Utility Bonds	2.375-8.500	1977-2012	807,000	798,886	721,000
Corporate Bonds	4.250-9.600	1993-2005	215,000	214,983	217,000
Railroad Bonds	4.500-7.750	1991-1992	150,000	150,000	136,000
U. S. Government Bonds	7.250	1984	100,000	100,000	102,000
State Government Bonds	3.750	1987	5,000	5,071	4,500
Foreign Bonds	3.750-9.875	1983-2002	215,000	214,638	222,000
Total			1,526,000	1,517,001	1,435,500
Employees' Retirement Fund:					
Utility Bonds	2.750-12.000	1977-2016	161,646,000	159,842,500	151,354,000
Corporate Bonds	3.000-10.500	1980-2007	41,781,000	41,315,174	41,126,000
Railroad Bonds	2.500-9.300	1977-2001	2,222,667	2,197,805	1,756,000
U. S. Government Bonds	3.000-9.000	1987-2003	6,714,126	6,639,169	6,519,000
State Government Bonds	.100	1989-2013	250,000	181,528	42,000
Foreign Government Bonds	4.625-9.750	1977-2007	4,072,000	4,026,339	4,040,000
Real Property	4.250-8.000	1977-1991	4,849,348	4,849,348	4,800,000
Total			221,535,141	219,051,863	209,637,000
Agency Funds:					
Municipal Notes	7.875	1978	10,000	9,988	10,000
U. S. Government Bonds	4.125	1989-1994	10,000	10,000	8,000
Total			20,000	19,988	18,000
Total			$223,081,141	220,588,853	211,090,500

See Notes to Financial Statements, pages 31 and 32

ALL FUNDS
COMBINED STATEMENT OF INTERFUND ACCOUNTS
June 30, 1977

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
General Fund:		
Road Fund	$ 134,757	419,239
Deferred Compensation Investment Fund	11,181	
County Library Fund	43,341	769
Special Aviation Fund	12,750	
Park Land Dedication Fund	130,444	
Antirecession Fund	265,416	
Federal Revenue Sharing Fund	2,426,778	1,065
Intragovernmental Service Fund	30,875	4,282
Property Tax Collection Trust Funds	3,473,842	10,085
County Departmental Trust Funds	938,755	3,433
Special Purpose Trust Funds	1,822,013	74,642
Agency Funds	542,039	4,194
Total General Fund (Page 18)	$ 9,832,196	517,712
Special Revenue Funds:		
Deferred Compensation Investment Fund-Property Tax Collection Trust Funds	$ 1,962	
Road Fund:		
General Fund	419,239	134,757
Intragovernmental Service Fund	50,015	80,376
Property Tax Collection Trust Funds	74,338	
County Departmental Trust Funds	104,560	
Agency Funds	95,649	
Fish and Game Propagation Fund-County Departmental Trust Funds	1,352	
County Library Fund:		
General Fund	769	54,522
Property Tax Collection Trust Funds	50,863	
Agency Funds	11,538	
Antirecession Fund:		
General Fund		265,416
Federal Revenue Sharing Fund		10,000
Property Tax Collection Trust Funds	65,502	
Special Aviation Fund:		
General Fund		12,750
Property Tax Collection Trust Funds	1,950	
Park Land Dedication Fund:		
General Fund		130,444
Property Tax Collection Trust Funds	69,668	
Special Purpose Trust Funds		145
Federal Revenue Sharing Fund:		
General Fund	1,065	2,426,778
Antirecession Fund	10,000	
Property Tax Collection Trust Funds	305,324	
Agency Funds		95,051
Total Special Revenue Funds (Page 21)	$ 1,263,802	3,210,244
Debt Service Fund-Property Tax Collection Trust Funds (Page 27)	$ 25,274	208

See Notes to Financial Statements, pages 31 and 32

ALL FUNDS
COMBINED STATEMENT OF INTERFUND ACCOUNTS continued
June 30, 1977

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
Intragovernmental Service Fund:		
General Fund	$ 4,282	30,875
Road Fund	80,376	50,015
Intragovernmental Service Fund	456	456
Property Tax Collection Trust Funds	21,520	
County Departmental Trust Funds		679
Total Intragovernmental Service Funds (Page 28)	$ 106,636	82,027
Trust and Agency Funds:		
Property Tax Collection Trust Funds:		
General Fund	$ 10,085	3,473,842
Road Fund		74,338
Deferred Compensation Investment Fund		1,962
County Library Fund		50,863
Special Aviation Fund		1,950
Park Land Dedication Fund		69,668
Antirecession Fund		65,502
Federal Revenue Sharing Fund		305,324
Debt Service Fund	208	25,274
Intragovernmental Service Fund		21,520
Property Tax Collection Trust Funds	64,349	64,349
Agency Funds	148	498,980
County Departmental Trust Funds:		
General Fund	3,433	938,755
Road Fund		104,560
Fish and Game Propagation Fund		1,352
Intragovernmental Service Fund	679	
County Departmental Trust Funds	91	91
Special Purpose Trust Funds	81,802	8,034
Agency Funds	31,860	21,461
Special Purpose Trust Funds:		
General Fund	74,642	1,822,013
Park Land Dedication Fund	145	
County Departmental Trust Funds	8,034	81,802
Employees' Retirement System Trust Fund		297
Agency Funds	2,538	32,354
Employees' Retirement System Trust Fund-Special Purpose Trust Funds	297	
Agency Funds:		
General Fund	4,194	542,039
Road Fund		95,649
County Library Fund		11,538
Federal Revenue Sharing Fund	95,051	
Property Tax Collection Trust Funds	498,980	148
County Departmental Trust Funds	21,461	31,860
Special Purpose Trust Funds	32,354	2,538
Agency Funds	405,542	405,542
Total Trust and Agency Funds (Page 30)	$ 1,335,901	8,753,618
Total Interfund Accounts	$12,563,811	12,563,811

See Notes to Financial Statements, pages 31 and 32

GENERAL FUND
BALANCE SHEET
June 30, 1977
With Comparative Figures for June 30, 1976

ASSETS	1977 (Page 8)	1976
Cash with County Treasurer	$38,949,522	20,469,437
Collections in Transit	668,980	15,541
Due from Other Funds (Page 16)	9,832,196	19,944,756
Accounts and Notes Receivable Net of Allowance $3,072,617 ($2,796,013 in 1976)	13,223,649	15,327,062
Inventories of Materials and Supplies, at cost	6,664,734	6,837,810
Due from Other Funds - Loans	166,766	187,245
Taxes Receivable Net of Allowance $3,406,148 ($4,328,722 in 1976) (Page 14)	3,305,950	3,370,931
Deposits with Others	129,269	126,118
Total	$72,941,072	66,278,903
LIABILITIES		
Accounts Payable	$25,511,680	19,668,658
Due to Other Funds (Page 16)	517,712	684,072
Total	26,029,392	20,352,731
Encumbrances Outstanding	12,638,525	9,152,540
RESERVES AND EQUITIES		
Reserve for:		
Loans to Other Funds	146,596	186,231
Deposits with Others	129,269	126,118
Inventory of Materials and Supplies	6,664,734	6,837,810
Equity:		
Fund Balance (Page 20)	27,332,551	29,623,471
Total	$72,941,072	66,278,903

See Notes to Financial Statements, pages 31 and 32

GENERAL FUND
STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

REVENUE	1977 ESTIMATED	1977 ACTUAL	1976 ACTUAL
Taxes	$ 137,034,328	143,335,559	141,572,565
Licenses, Permits and Franchises	4,251,298	5,439,405	3,642,843
Fines, Forfeitures and Penalties	3,016,661	3,502,972	3,173,036
Revenue from Use of Money and Property	4,950,440	6,326,702	5,124,518
Aid from Other Government Agencies - State	107,175,825	101,365,308	91,581,486
Aid from Other Government Agencies - Federal	100,385,840	87,313,903	82,066,632
Aid from Other Government Agencies	426,648	240,258	45,836
Charges for Current Services	21,861,924	23,426,451	20,314,693
Other Revenue	3,209,652	2,798,558	1,957,758
Total (Page 20)	$ 382,312,617	373,749,121	349,479,370

STATEMENT OF EXPENDITURES AND ENCUMBRANCES - ESTIMATED AND ACTUAL
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

FUNCTION	1977 APPROPRIATIONS	1977 ACTUAL EXPENDITURES	1977 ENCUMBRANCES	1976 ACTUAL
General	$ 86,614,291	67,757,683	59,568,224	8,189,459	60,936,258
Public Protection	87,523,708	86,419,737	84,890,438	1,529,299	73,821,206
Health and Sanitation	61,410,739	53,924,484	51,805,139	2,119,345	49,831,178
Public Assistance	173,274,408	165,019,714	164,397,630	622,084	147,415,833
Education	163,861	195,851	195,688	163	200,606
Recreation and Cultural	2,949,081	2,762,204	2,584,032	178,172	1,043,679
Total (Page 20)	$ 411,936,089	376,079,676	363,441,151	12,638,525	333,248,764

See Notes to Financial Statements, pages 31 and 32

GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

	1977	1976
Fund Balance, Beginning of the Year	$ 29,623,471	13,392,864
Add: Revenue (Page 19)	373,749,121	349,479,370
Transferred from Reserve for Loans Payable in Future Years	39,635	
Deduct: Expenditures and Encumbrances (Page 19)	376,079,676	333,248,764
Fund Balance, End of Year (Page 18)	$ 27,332,551	29,623,471

See Notes to Financial Statements, pages 31 and 32

SPECIAL REVENUE FUNDS
COMBINED BALANCE SHEET
June 30, 1977

ASSETS	TOTAL (Page 8)	ROAD	DEFERRED COMPENSATION INVESTMENT	GRAZING LAND	FISH & GAME PROPAGATION	LIVESTOCK INDEMNITY	COUNTY LIBRARY	ANTI-RECESSION	SPECIAL AVIATION	PARK LAND DEDICATION	FEDERAL REVENUE SHARING
Cash with County Treasurer	$33,795,555	5,547,703	175,808	28,742	22,733	25	1,300,871	3,661,377	105,805	4,861,525	18,090,961
Collections in Transit	27,834	13,130					2,044			10,845	1,815
Due from Other Funds (Page 16)	1,263,802	743,803	1,962		1,352		63,171	65,502	1,950	69,669	316,390
Accounts and Notes Receivable, Net	4,946,453	940,929*					440	925	20,555	6,520	3,977,083
Taxes Receivable, Net of Allowance $120,478 (Page 14)	101,052						101,052				
Inventory of Material and Supplies	1,412,009	1,122,399					289,610				
Due from Other Funds - Loans	60,000										60,000
Deposits with Others	6,220,912	6,220,898					13				
Future Requirements for Long Term Debt	127,600						127,600				
Total	$47,955,221	14,588,864	177,771	28,742	24,085	25	1,884,804	3,727,804	128,311	4,948,560	22,446,250
LIABILITIES											
Accounts Payable	$ 1,216,566	950,081			3,111		263,373				
Due to Other Funds (Page 16)	3,210,244	215,133					54,522	275,416	12,750	130,590	2,521,830
Deferred Compensation Payable	175,211		175,211								
Deposits from Others	783,484	783,484									
Due to Other Funds - Loan	127,600						127,600				
Total	5,513,105	1,948,698	175,211		3,111		445,495	275,416	12,750	130,590	2,521,830
Encumbrances Outstanding	15,552,633	6,110,039			868		726,551	133,747	17,625	213,045	8,350,755
RESERVE AND EQUITIES											
Reserves for:											
Deposits with Others	6,220,912	6,220,898					13				
Inventories	448,841	159,230					289,610				
Equities:											
Fund Balance (Page 26)	20,219,726	149,996	2,560	28,742	20,105	25	423,131	3,318,640	97,935	4,604,925	11,573,664
Total	$47,955,221	14,588,864	177,771	28,742	24,085	25	1,884,804	3,727,804	128,311	4,948,560	22,446,250

*Net of Allowance of $686,180

See Notes to Financial Statements, pages 31 and 32

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUE - ESTIMATED AND ACTUAL
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

	1977		1976
	ESTIMATED	ACTUAL (Page 26)	ACTUAL
ROAD FUND			
Licenses, Permits and Franchises	$ 22,000	23,340	27,136
Fines, Forfeitures and Penalties	709,000	966,212	780,855
Revenue from Use of Money and Property	233,000	336,943	229,359
Aid from Other Government Agencies - State	12,786,721	13,396,989	12,799,246
Aid from Other Government Agencies - Federal	5,048,550	1,425,087	1,245,256
Aid from Other Government Agencies	378,498	314,332	106,978
Charges for Current Services	1,664,296	1,892,073	1,808,828
Other Revenue	385,087	504,305	(136,719)
Total	21,227,152	18,859,288	16,860,942
DEFERRED COMPENSATION INVESTMENT			
Revenue from Use of Money and Property		2,560	
GRAZING LAND FUND			
Aid from Other Government Agencies - Federal	4,000	5,873	3,907
Other Revenue	2,132		
Total	6,132	5,873	3,907
FISH AND GAME PROPAGATION FUND			
Fines, Forfeitures and Penalties		10,226	14,701
COUNTY LIBRARY FUND			
Taxes	3,245,207	3,364,068	2,972,711
Revenue from Use of Money and Property	3,200	4,963	3,201
Aid from Other Government Agencies - State	372,688	397,946	365,365
Aid from Other Government Agencies - Federal	145,707	121,556	157,365
Aid from Other Government Agencies - Other		440	
Charges for Current Services	66,200	79,422	71,438
Other Revenue		4,726	1,222
Total	3,833,002	3,973,130	3,571,306
ANTIRECESSION			
Revenue from Use of Money and Property		135,135	
Aid from Other Government Agencies - Federal	2,321,424	5,410,264	
Other Revenue		925	
Total	2,321,424	5,546,324	

See Notes to Financial Statements, pages 31 and 32

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF REVENUE - ESTIMATED AND ACTUAL continued
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

	1977		1976
	ESTIMATED	ACTUAL (Page 26)	ACTUAL
SPECIAL AVIATION FUND			
Revenue from Use of Money and Property		7,172	5,221
Aid from Other Government Agencies - State	12,750	35,000	147,514
Other Revenue		(5,360)	(24,945)
Total	12,750	36,812	127,789
PARK LAND DEDICATION FUND			
Licenses, Permits and Franchises	1,377,600	1,602,305	1,194,415
Revenue from Use of Money and Property	250,000	263,388	229,795
Other Revenue	78,413	(3,500)	(16,755)
Total	1,706,013	1,862,194	1,407,455
FEDERAL REVENUE SHARING			
Revenue from Use of Money and Property	1,300,000	1,449,624	2,336,409
Aid from Other Government Agencies - Federal	7,156,067	15,819,140	14,163,096
Other Revenue		45,401	1,005
Total	8,456,067	17,314,165	16,500,510
Total (Memorandum Only)	$ 37,562,540	47,610,576	38,486,613

See Notes to Financial Statements, pages 31 and 32

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - ESTIMATED AND ACTUAL
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

FUNCTION AND ACTIVITY	1977 APPROPRIATIONS	1977 ACTUAL (Page 26)	1977 EXPENDITURES	1977 ENCUMBRANCES	1976 ACTUAL
ROAD FUND					
General:					
Plant Acquisition	$ 40,000				10,394
Public Ways and Facilities:					
Construction and Maintenance	22,092,065	19,614,205	13,504,166	6,110,039	16,952,824
Total	22,132,065	19,614,205	13,504,166	6,110,039	16,963,218
GRAZING LANDS FUND					
Public Protection:					
Other Protection	29,000				(1,660)
FISH AND GAME PROPAGATION FUND					
Public Protection:					
Other Protection	7,500	5,107	4,239	868	4,670
COUNTY LIBRARY FUND					
Education:					
Library Services	4,326,822	4,043,818	3,317,267	726,551	3,320,061
ANTIRECESSION					
General:					
Legislative and Administration	2,321,424	2,227,682	2,093,935	133,747	
SPECIAL AVIATION FUND					
Public Ways and Facilities:					
Airports	97,867	64,185	46,560	17,625	139,469
PARK LAND DEDICATION FUND					
Recreation and Cultural Service:					
Recreation Facilities	4,824,100	375,356	162,311	213,045	796,048

See Notes to Financial Statements, pages 31 and 32

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF EXPENDITURES AND ENCUMBRANCES - ESTIMATED AND ACTUAL continued
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

FUNCTION AND ACTIVITY	1977 APPROPRIATIONS	1977 ACTUAL (Page 26)	1977 EXPENDITURES	1977 ENCUMBRANCES	1976 ACTUAL
FEDERAL REVENUE SHARING FUND					
General:					
Legislative and Administration	595,019	7,086	7,086		222,380
Plant Acquisition	10,528,100	9,197,143	1,529,334	7,667,809	7,443,128
Other General	7,304,800	6,668,802	6,117,894	550,908	3,902,281
Public Protection:					
Judicial					1,967,000
Detention and Correction					6,347,776
Health and Sanitation:					
Health					676,000
Sanitation					1,399,000
Public Assistance:					
Welfare Administration	4,884,660	4,723,981	4,591,944	132,037	6,047,283
Hospital					970,000
Recreation and Cultural:					
Recreation Facilities					2,000,000
Total	23,312,579	20,597,012	12,246,258	8,350,755	30,974,849
Total (Memorandum Only)	$57,051,357	46,927,372	31,374,739	15,552,633	52,196,657

See Notes to Financial Statements, pages 31 and 32

SPECIAL REVENUE FUNDS
COMBINED STATEMENT OF CHANGES IN FUND BALANCES
Year Ended June 30, 1977

	BEGINNING BALANCE	REVENUE (Page 22)	EXPENDITURES AND ENCUMBRANCES (Page 24)	ENDING BALANCE (Page 21)
Road	$ 904,913	18,859,288	19,614,205	149,996
Deferred Compensation Investment		2,560		2,560
Grazing Land	22,868	5,873		28,742
Fish and Game Propagation	14,986	10,226	5,107	20,105
Livestock Indemnity	25			25
County Library	493,820	3,973,130	4,043,818	423,131
Antirecession		5,546,324	2,227,682	3,318,640
Special Aviation	125,308	36,812	64,185	97,935
Park Land Dedication	3,118,087	1,862,194	375,356	4,604,925
Federal Revenue Sharing	14,856,512	17,314,165	20,597,012	11,573,664
Total (Memorandum Only)	$19,536,522	47,610,576	46,927,372	20,219,726

See Notes to Financial Statements, pages 31 and 32

DEBT SERVICE FUND

BALANCE SHEET
June 30, 1977
With Comparative Figures for June 30, 1976

ASSETS	1977 (Page 8)	1976
Cash with County Treasurer	$ 259,836	122,846
Due from Other Funds (Page 16)	25,274	25,007
Taxes Receivable, Net of Allowance $59,478 ($84,080 in 1976) (Page 14)	52,948	59,934
Total	$ 338,059	207,787
LIABILITIES		
Accounts Payable	$	300
Due to Other Funds (Page 16)	208	613
Total	208	913
Encumbrances Outstanding	2,500	
RESERVE AND EQUITY		
General Reserve	4,725	4,725
Fund Balance	330,625	202,149
Total	$ 338,059	207,787

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

	1977	1976
Fund Balance, Beginning of the Year	$ 202,149	56,175
Revenue:		
Taxes	2,347,063	2,365,230
Aid from Other Governmental Agencies	271,151	297,237
Other Revenue	207	154
Total Revenues	2,618,422	2,662,623
Expenditures:		
Debt Redemption	775,000	745,000
Bond Interest Matured and Service Charges	134,789	160,586
Interest on Notes	1,580,155	1,611,063
Total Expenditures	2,489,945	2,516,649
Excess of Revenues over Expenditures	128,476	145,974
Fund Balance, End of Year	$ 330,625	202,149

See Notes to Financial Statements, pages 31 and 32

INTRAGOVERNMENTAL SERVICE FUND
BALANCE SHEET
June 30, 1977
With Comparative Figures for June 30, 1976

ASSETS	1977 (Page 8)	1976
Cash with County Treasurer	$1,688,761	1,953,812
Collections in Transit	1,438	416
Imprest Cash	103,775	101,800
Due from Other Funds (Page 17)	106,636	59,950
Accounts Receivable	260,134	135,811
Inventory of Equipment, Materials and Supplies, at cost	1,295,882	889,099
Due from Other Funds - Loans	193,259	381,248
Equipment, Net of Allowance for Depreciation of $3,064,274 ($2,701,547 in 1976)	2,638,385	2,814,834
Total	$6,288,273	6,336,971
LIABILITIES		
Accounts Payable	$ 314,843	345,144
Due to Other Funds (Page 17)	82,027	47,352
Due to Other Funds - Loans	60,000	225,000
Total	456,870	617,496
Encumbrances Outstanding		43
EQUITIES		
Contributed Capital (Page 29)	5,022,824	5,167,719
Retained Earnings (Page 29)	808,578	551,713
Total	$6,288,273	6,336,971

See Notes to Financial Statements, pages 31 and 32

INTRAGOVERNMENTAL SERVICE FUND
STATEMENT OF OPERATIONS
Year Ended June 30, 1977
With Comparative Figures for Year Ended June 30, 1976

	1977	1976
Sales and Billings	$7,630,178	6,546,664
Less Cost of Services Rendered:		
Cost of Materials	3,448,961	3,136,518
Maintenance of Shop and Equipment	1,961,677	1,281,303
Fuel	440,683	413,132
Depreciation	494,579	472,470
General Expense	1,092,722	1,185,355
Total Cost of Services Rendered	7,438,622	6,488,778
Excess of Sales and Billings over Costs of Services Rendered	191,556	57,886
Add Other Revenues, Principally Interest	85,244	105,792
Net Earnings	$ 276,800	163,678

STATEMENT OF CHANGES IN RETAINED EARNINGS AND CONTRIBUTED CAPITAL
Year Ended June 30, 1977

	RETAINED EARNINGS	CONTRIBUTED CAPITAL
Balances, Beginning of Year	$ 551,713	5,167,719
Net Earnings	276,800	
Other Additions (Deductions):		
Capital Contributions, Net		(144,895)
Transfers to Other Funds	(19,978)	
Net Changes in Encumbrances Outstanding	43	—
Balances, End of Year (Page 28)	$ 808,578	5,022,824
Source of Contributed Capital:		
Road Fund		$4,141,159
General Fund		881,165
Library Fund		500
Total (Page 28)		$5,022,824

See Notes to Financial Statements, pages 31 and 32

TRUST AND AGENCY FUNDS
COMBINED BALANCE SHEET
June 30, 1977

	TOTAL (Page 8)	TRUST FUNDS				AGENCY FUNDS
		PROPERTY TAX COLLECTION FUNDS	COUNTY DEPARTMENTAL FUNDS	SPECIAL PURPOSE FUNDS	EMPLOYEES RETIREMENT SYSTEM FUND	
ASSETS						
Cash with County Treasurer	$ 296,342,176	26,163,565	9,451,671	86,603,069	1,197,376	172,926,492
Cash in Banks	6,186,380		153,051	5,446,248		587,080
Collections in Transit	2,495,605	1,931,500	298,487	193,902		71,714
Imprest Cash	6,400		6,100	300		
Due from Other Funds (Page 17)	1,335,901	74,791	117,866	85,360	297	1,057,584
Investments (Page 15)	220,588,853			1,517,001	219,051,863	19,988
Total	$ 526,955,318	28,169,858	10,027,176	93,845,883	220,249,537	174,662,861
LIABILITIES						
Warrants Payable	$ 45,049,716			45,049,716		
Tax Collections Due to Other Governmental Units	23,516,280	23,516,280				
Agency Funds Held for Other Governmental Units	173,341,120					173,341,120
Trust Obligation	276,062,157		8,952,921	46,859,698	220,249,537	
Due to Other Funds (Page 17)	8,753,618	4,653,578	1,074,255	1,936,467		1,089,316
Due to Other Funds - Loans	232,424					232,424
Total	$ 526,955,318	28,169,858	10,027,176	93,845,883	220,249,537	174,662,861

See Notes to Financial Statements, pages 31 and 32

NOTES TO FINANCIAL STATEMENTS
June 30, 1977

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE FOLLOWING IS A SUMMARY OF THE MORE SIGNIFICANT ACCOUNTING POLICIES OF THE COUNTY OF SAN DIEGO:

A. BASIS OF ACCOUNTING:

THE MODIFIED ACCRUAL BASIS OF ACCOUNTING, UNDER WHICH EXPENDITURES, OTHER THAN INTEREST ON LONG-TERM DEBT, ARE RECORDED WHEN THE LIABILITY IS INCURRED AND REVENUES ARE RECORDED WHEN RECEIVED IN CASH UNLESS SUSCEPTIBLE TO ACCRUAL, (I.E., MEASURABLE AND AVAILABLE TO FINANCE THE COUNTY'S OPERATIONS OR OF A MATERIAL AMOUNT AND NOT RECEIVED AT THE NORMAL-TIME OF RECEIPT) IS FOLLOWED BY THE GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS. THE ACCRUAL BASIS IS UTILIZED BY THE INTRAGOVERNMENTAL SERVICE FUND. TRUST AND AGENCY FUNDS REFLECT TRANSACTIONS RECORDED BY THE COUNTY IN FULFILLMENT OF ITS FISCAL RESPONSIBILITIES, PRINCIPALLY FOR OTHER AGENCIES. FOR FINANCIAL REPORTING PURPOSES, AMOUNTS ARE SHOWN IN WHOLE DOLLARS WITH CENTS OMITTED.

B. INVESTMENTS:

INVESTMENTS ARE STATED AT COST OR AMORTIZED COST. ALTHOUGH THE ESTIMATED MARKET VALUE OF THE INVESTMENT SECURITIES HELD BY THE EMPLOYEES' RETIREMENT SYSTEM FUND WERE APPROXIMATELY $9.4 MILLION BELOW AMORTIZED COSTS, THE POLICY OF THE RETIREMENT BOARD IS SUCH THAT THEY ANTICIPATE THESE SECURITIES WILL NORMALLY BE HELD UNTIL MATURITY.

C. INVENTORIES:

INVENTORY OF EXPENDABLE SUPPLIES IS HELD FOR CONSUMPTION AND IS PRICED AT COST. AS THE COST VALUE THEREOF HAS BEEN RECORDED AS AN EXPENDITURE AT THE TIME INDIVIDUAL INVENTORY ITEMS WERE PURCHASED, IT IS FULLY RESERVED ON THE ACCOMPANYING BALANCE SHEETS. THAT PORTION OF INVENTORY OF MATERIALS AND SUPPLIES HELD BY THE SPECIAL REVENUE FUNDS AND THE INTRAGOVERNMENTAL SERVICE FUND FOR RESALE TO OTHERS IS PRICED AT AVERAGE COST AND IS NOT RESERVED.

D. FIXED ASSETS:

GENERAL FIXED ASSETS ACQUIRED FOR GENERAL GOVERNMENTAL PURPOSES ARE RECORDED AS EXPENDITURES IN THE GENERAL FUND AND SPECIAL REVENUE FUNDS, AND ARE CAPITALIZED AT COST IN THE GENERAL FIXED ASSETS GROUP OF ACCOUNTS. IN THE CASE OF ACQUISITIONS THROUGH GIFTS OR CONTRIBUTIONS, SUCH ASSETS ARE RECORDED AT FAIR MARKET VALUE AT THE TIME RECEIVED. NO DEPRECIATION HAS BEEN PROVIDED ON GENERAL FIXED ASSETS.

FIXED ASSETS CONSISTING OF CERTAIN IMPROVEMENTS OTHER THAN BUILDINGS, INCLUDING ROAD, BRIDGES, CURBS AND GUTTERS, STREETS AND SIDEWALKS, DRAINAGE SYSTEMS, AND LIGHTING SYSTEMS, HAVE NOT BEEN CAPITALIZED. SUCH ASSETS NORMALLY ARE IMMOVABLE AND OF VALUE ONLY TO THE COUNTY; THEREFORE, THE PURPOSES OF STEWARDSHIP AND CUMULATIVE ACCOUNTABILITY FOR CAPITAL EXPENDITURES ARE SATISFIED WITHOUT RECORDING THESE ASSETS.

INTRAGOVERNMENTAL SERVICE FUND FIXED ASSETS CONSIST OF EQUIPMENT WHICH HAS BEEN ACQUIRED FOR THE PURPOSE OF ENABLING THE FUND TO PROVIDE SERVICES TO OTHER COUNTY FUNDS. SUCH ASSETS PURCHASED ARE RECORDED IN THE INTRAGOVERNMENTAL SERVICE FUND AND CAPITALIZED AT COST. DEPRECIATION IS PROVIDED ON THE HOURS OF SERVICE METHOD OVER THE ESTIMATED USEFUL LIFE OF THE EQUIPMENT.

E. COMPARATIVE DATA:

COMPARATIVE DATA FOR THE PRIOR YEAR HAS BEEN PRESENTED IN CERTAIN OF THE ACCOMPANYING FINANCIAL STATEMENTS IN ORDER TO PROVIDE AN UNDERSTANDING OF CHANGES IN THE COUNTY'S FINANCIAL POSITION AND OPERATIONS. HOWEVER, COMPLETE COMPARATIVE DATA HAS NOT BEEN PRESENTED WHERE ITS INCLUSION WOULD NOT PROVIDE MEANINGFUL COMPARISONS.

2. PROPERTY TAX COLLECTION TRUST FUNDS

THE COUNTY IS RESPONSIBLE FOR THE COLLECTION OF TAXES FOR ALL GOVERNMENTAL ENTITIES WITHIN THE COUNTY. AT JUNE 30, 1977, SUCH TAXES RECEIVABLE AMOUNTED TO APPROXIMATELY $90,300,000, OF WHICH APPROXIMATELY $50,300,000 WERE FOR THE 1977/78 FISCAL YEAR UNSECURED TAX LEVY AND $40,000,000 WERE FOR THE 1976/77 AND PRIOR YEARS' TAX LEVIES. OF THE $40,000,000 AMOUNT, TAXES RECEIVABLE APPLICABLE TO COUNTY FUNDS AMOUNTED TO APPROXIMATELY $7,046,000 WHICH AMOUNT HAS BEEN PARTIALLY RESERVED DUE TO LEGAL RESTRICTIONS RELATIVE TO TIME OF APPORTIONMENT AND UNCERTAINTY AS TO AMOUNT AND DATE OF COLLECTION OF DELINQUENT TAXES.

AT JUNE 30, 1977, THE COUNTY HELD RECEIPTS IN TRUST AMOUNTING TO $9,974,276 APPLICABLE TO THE 1977/78 UNSECURED TAX LEVY WHICH WAS NOT DISTRIBUTED TO THE VARIOUS TAXING AUTHORITIES UNTIL AFTER JUNE 30, 1977. OF THIS AMOUNT, APPROXIMATELY $2,362,000 IS APPLICABLE TO COUNTY FUNDS. THE COUNTY ALSO HELD $1,320,986 IN TRUST AT JUNE 30, 1977, WHICH ARE PARTIAL PAYMENTS RECEIVED ON PRIOR YEAR SECURED TAXES OF $3,360,789 PLACED ON THE FIVE-YEAR INSTALLMENT COLLECTION PLAN. THESE COLLECTIONS ARE NOT APPORTIONED, NOR ARE TAXES RECEIVABLE REDUCED, UNTIL THE FULL AMOUNT OF ONE YEAR'S TAXES INCLUDED IN A PAYMENT PLAN ACCOUNT IS COLLECTED.

3. LEASE COMMITMENTS

THE COUNTY HAS COMMITMENTS UNDER LONG-TERM REAL PROPERTY OPERATING LEASE AGREEMENTS FOR FACILITIES USED FOR OPERATIONS. THE LEASE AGREEMENTS PROVIDE FOR CANCELLATION IN THE EVENT THE BOARD OF SUPERVISORS DOES NOT APPROPRIATE FUNDING IN SUBSEQUENT FISCAL YEARS, AND, THEREFORE, THE COUNTY IS NOT OBLIGATED BEYOND THE END OF EACH FISCAL YEAR. TOTAL RENTAL EXPENSE FOR THESE OPERATING LEASES FOR THE YEAR ENDED JUNE 30, 1977, WAS APPROXIMATELY $4,400,000.

IN ADDITION TO REAL PROPERTY LEASES, THE COUNTY HAS ALSO ENTERED INTO LONG-TERM LEASES FOR PERSONAL PROPERTY, THE MAJORITY OF WHICH REPRESENTS DATA PROCESSING AND DUPLICATING EQUIPMENT. THE LEASES ARE ALSO SUBJECT TO ANNUAL ADJUSTMENT BASED UPON NEGOTIATIONS. MANAGEMENT EXPECTS THAT IN THE NORMAL COURSE OF BUSINESS, LEASES THAT EXPIRE WILL BE RENEWED OR REPLACED BY OTHER LEASES. TOTAL RENTAL EXPENSE FOR THESE OPERATING LEASES FOR THE YEAR ENDED JUNE 30, 1977, WAS APPROXIMATELY $3,400,000.

THE COUNTY IS ALSO CONTINGENTLY LIABLE FOR LEASE PAYMENTS RELATIVE TO LEASES ENTERED INTO BY VARIOUS AUTHORITIES CREATED UNDER JOINT POWERS AGREEMENTS WITH OTHER GOVERNMENTAL AGENCIES.

4. EMPLOYEES' RETIREMENT SYSTEM

THE EMPLOYEES' RETIREMENT SYSTEM OF THE COUNTY OF SAN DIEGO, ESTABLISHED JULY 1, 1939, UNDER PROVISIONS OF THE COUNTY EMPLOYEES' RETIREMENT LAW OF 1937, IS A CONTRIBUTORY-TYPE PLAN COVERING SUBSTANTIALLY ALL EMPLOYEES. FOR THE FISCAL YEAR ENDED JUNE 30, 1977, CONTRIBUTIONS TO THE RETIREMENT

NOTES TO FINANCIAL STATEMENTS continued
June 30, 1977

FUND AMOUNTED TO APPROXIMATELY $12.7 MILLION BY THE COUNTY AND $9.2 MILLION BY EMPLOYEE MEMBERS. ALL PRIOR SERVICE LIABILITIES ARISING FROM SERVICES RENDERED PRIOR TO JULY 1, 1939, WERE FULLY FUNDED BY JUNE 30, 1965. SUBSEQUENTLY, THE COUNTY HAS ADOPTED A NUMBER OF REVISIONS TO THE RETIREMENT SYSTEM WHICH HAVE MATERIALLY AFFECTED THE LIABILITIES AND FINANCING OF THE RETIREMENT FUND. THE CUMULATIVE EFFECT OF THOSE REVISIONS HAS RESULTED IN AN UNFUNDED PAST SERVICE LIABILITY OF $158 MILLION, WHICH IS BEING FUNDED OVER A 30 YEAR PERIOD. ADDITIONAL COSTS RESULTING FROM INFLATIONARY IMPACT ON THE COST OF LIVING BENEFIT FORMULA AND COSTS OF THE RETIREE HEALTH INSURANCE AND DEATH BENEFITS ARE BEING PAID ON A CURRENT BASIS FROM SURPLUS INVESTMENT EARNINGS IN THE FUND. AT JUNE 30, 1977, IN ADDITION TO THE RESERVES OF $18.3 MILLION ALREADY PROVIDED FOR COST OF LIVING BENEFIT AND RETIREE HEALTH INSURANCE PAYMENTS, $3.6 MILLION OF UNDISTRIBUTED EARNINGS ARE ALSO AVAILABLE TO COVER LIABILITIES ARISING FROM THESE BENEFITS. AT DECEMBER 31, 1976, THE DATE OF THE MOST RECENT ACTUARIAL VALUATION REPORT, THE ACTUARIALLY COMPUTED PRESENT VALUE OF ACCRUED BENEFITS WAS $333 MILLION, OF WHICH AMOUNT $208 MILLION WAS FUNDED. THE ABOVE ACTUARIALLY COMPUTED LIABILITIES ARE BASED UPON ASSUMPTIONS WHICH DO NOT MAKE PROVISION FOR FUTURE SALARY INCREASES RESULTING FROM INFLATIONARY FACTORS.

5. COMMITMENT AND CONTINGENT LIABILITIES

ON JULY 8, 1977, THE COUNTY ISSUED $30,000,000 OF 3% TAX ANTICIPATION NOTES. THESE NOTES ARE TO FINANCE GENERAL COUNTY OPERATIONS PENDING RECEIPT OF 1977/78 PROPERTY TAX REVENUES. THEY ARE TO BE REPAID ON MAY 26, 1978 FROM SECOND INSTALLMENT COLLECTIONS OF SECURED PROPERTY TAXES, WHICH COLLECTIONS HAVE BEEN PLEDGED TO SECURE THE NOTES.

IN THE OPINION OF THE COUNTY COUNSEL, THERE IS A POTENTIAL LIABILITY OF APPROXIMATELY 4.2 MILLION WHICH COULD RESULT IF UNFAVORABLE DECISIONS ARE RENDERED IN THE USUAL LEGAL ACTIONS PENDING, IN WHICH THE COUNTY IS NAMED THE DEFENDANT, WHERE SUCH ACTIONS EITHER EXCEED THE LIMITS OF COVERAGE PROVIDED BY THE VARIOUS INSURANCE POLICIES CARRIED BY THE COUNTY OR WHERE NO INSURANCE COVERAGE IS PROVIDED. IN ADDITION, A POTENTIAL LIABILITY OF APPROXIMATELY $5 MILLION COULD RESULT IF AN UNFAVORABLE DECISION IS RENDERED IN A PENDING INVERSE CONDEMNATION LEGAL ACTION. THERE COULD ALSO BE CONTINGENT LIABILITIES WHERE THE COUNTY IS THE PLAINTIFF IN EMINENT DOMAIN PROCEEDINGS. THE COUNTY IS ALSO NAMED DEFENDANT IN VARIOUS CIVIL RIGHTS SUITS. ALTHOUGH THE SUITS ARE SUBSTANTIAL IN AMOUNTS, THE FINAL DISPOSITION AND ULTIMATE AMOUNT OF LIABILITY, IF ANY, IS NOT DETERMINABLE AND NO TRIAL DATES HAVE YET BEEN SET BY THE COURT. IT IS NOT ANTICIPATED THAT THESE ACTIONS WILL HAVE ANY MATERIAL ADVERSE EFFECT ON THE FINANCIAL POSITION OF THE COUNTY.

THE COUNTY HAS A SELF-ADMINISTERED RISK MANAGEMENT PROGRAM WHEREBY IT IS SELF INSURED FOR PREMISES LIABILITY FOR MEDICAL FACILITIES, MEDICAL MALPRACTICE, ERRORS AND OMISSIONS, FALSE ARREST, FORGERY AND FOR THE FIRST $1,000,000 FOR PUBLIC LIABILITY. THE COUNTY HAS AN ESTIMATED $1.4 MILLION POTENTIAL LIABILITY AT JUNE 30, 1977, ARISING FROM CLAIMS UNDER ITS SELF-ADMINISTERED WORKERS' COMPENSATION PROGRAM INSTITUTED IN 1968; APPROPRIATIONS ARE BUDGETED ANNUALLY TO PROVIDE FOR THOSE PORTIONS OF OBLIGATIONS COMING DUE THAT FISCAL YEAR.

COUNTY EMPLOYEES HAVE ACCUMULATED BENEFITS OF APPROXIMATELY $39.7 MILLION FOR EMPLOYEE COMPENSATORY TIME OFF, SICK LEAVE AND VACATION EARNED. NORMALLY THESE ACCUMULATED BENEFITS WILL BE LIQUIDATED IN FUTURE YEARS AS EMPLOYEES ELECT TO USE THEIR BENEFITS AS PRESCRIBED BY CIVIL SERVICE RULES AND REGULATIONS. $13.8 MILLION OF THIS AMOUNT REPRESENTS COMPENSATORY TIME OFF AND VACATION EARNED, WHICH EMPLOYEES MAY ELECT TO HAVE PAID IN CASH UPON SEPARATION FROM COUNTY SERVICE FOR ANY REASON. ALSO INCLUDED IS $4.8 MILLION WHICH IS THE VALUE OF THAT PORTION OF SICK LEAVE BENEFITS PAYABLE IN CASH UPON RETIREMENT OF EMPLOYEES WITH 10 YEARS OR MORE OF COUNTY SERVICE. IN THE NORMAL COURSE OF BUSINESS, ALL PAYMENTS OF THESE ACCUMULATED BENEFITS WILL BE FUNDED FROM THE APPROPRIATIONS OF THE YEAR IN WHICH THEY ARE ACTUALLY PAID.

SCHEDULE OF
CASH IN COUNTY TREASURY
June 30, 1977

Bank Deposits	TOTAL	GENERAL		SPECIFIC
		DEMAND DEPOSITS	TIME DEPOSITS	TIME DEPOSITS*
United California Bank	$ 8,842,083	342,729	8,499,354	
Balboa Bank	1,000,000		1,000,000	
Bank of Commerce	500,000		500,000	
California Canadian Bank	1,000,000		1,000,000	
Crocker Bank	10,000,000		10,000,000	
Grossmont Bank	1,400,000		1,400,000	
Home Federal Savings & Loan	500,000		500,000	
Imperial Bank	1,000,000		1,000,000	
Mexican American Bank	300,000		300,000	
Pacific Coast Bank	100,000		100,000	
Southwest Bank	500,000		500,000	
Sumitomo Bank of California	5,000,000		5,000,000	
Union Bank	34,000,000		34,000,000	
Westland Bank	100,000		100,000	
Bank of America	120,000			120,000
Total (Page 12)	64,362,083	342,729	63,899,354	120,000
Cash in Office	273,885			
Cash in Short Term Securities	295,735,140			
Bonds and Coupons Receivable	5,380,293			
Paid Warrants not Cleared with Auditor	5,284,450			
Total	$371,035,853			

*Specific Time Deposit is held for
Louis A. Stelzer Trust Endowment Fund

SCHEDULE OF INSURANCE
June 30, 1977

TYPE OF COVERAGE	AMOUNT OF COVERAGE
Foster Home Liability	$ 1,000,000
Airport Liability	1,000,000
Aircraft Liability	10,000,000
Airport Premises Liability	10,000,000
Helicopter Liability	10,000,000
Non-Owned Aircraft	600,000
Comprehensive Liability Excess Coverage (1) (2)	9,000,000
All Risk Floater, Contractor's Equipment, County Engineer	100,000/500,000
Air Travel Accident	100,000
Steam Boiler and Air Tanks Bodily Injury and Property Damage, Various Locations	500,000
Voting Machines	299,380
Blanket Fire Insurance Policy	138,024,407
Fire Policy, Gillespie Field	84,900
Fire Policy, Probation and Health Building, Vista	171,000
Fire Policy, Welfare Office, Oceanside	287,500
Fire Policy, Public Administrator Warehouse and Office, San Diego	364,700
Fire Policy, Electronic Data Processing, 1600 Pacific Highway	1,142,915
Automobile Fire and Theft (3)	100,000/1,000,000
Mexican Vehicle Policy (4)	80,000
Money and Securities - Broad Form (food stamps)	8,000,000
Money and Securities - Broad Form Policy, Loss Outside/Inside Premises	10,000/170,000
Official and Faithful Performance Bonds: All Employees (5)	100,000/400,000

(1) County is Self-Insured for Premises Liability for Medical Facilities, Medical Malpractice, Errors and Omissions, False Arrest, Forgery Bond, Workers' Compensation and for the first $1,000,000 for Public Liability.
(2) Includes Automobile, Road Design and Volunteer Firefighters.
(3) This policy has a stated total limit of coverage at one location of $1,000,000, single unit of $200,000.
(4) This policy is for owned and nonowned vehicles in Mexico for third party property damage, bodily injury and medical expense.
(5) Elected and appointed officials are bonded for additional amounts equal to or exceeding the amounts required by law.

SCHEDULE OF
SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
Year Ended June 30, 1977
(Pursuant to Sec. 10808 - Welfare and Institutions Code)

ACTIVITY	SOURCE				TOTAL EXPENDITURES & ENCUMBRANCES
	STATE AID	FEDERAL AID	COUNTY PROPERTY TAXES	COUNTY OTHER REVENUE (1)	
Public Welfare	$52,803,566	77,946,427	29,059,390	34,985	159,844,870
Hospital Care	66,143	392,175	13,887,533	5,051,314	19,397,167
Total	$52,869,710	78,338,602	42,947,424	5,086,299	179,242,037
Percentage of Cost	29.5	43.7	24.0	2.8	100.0

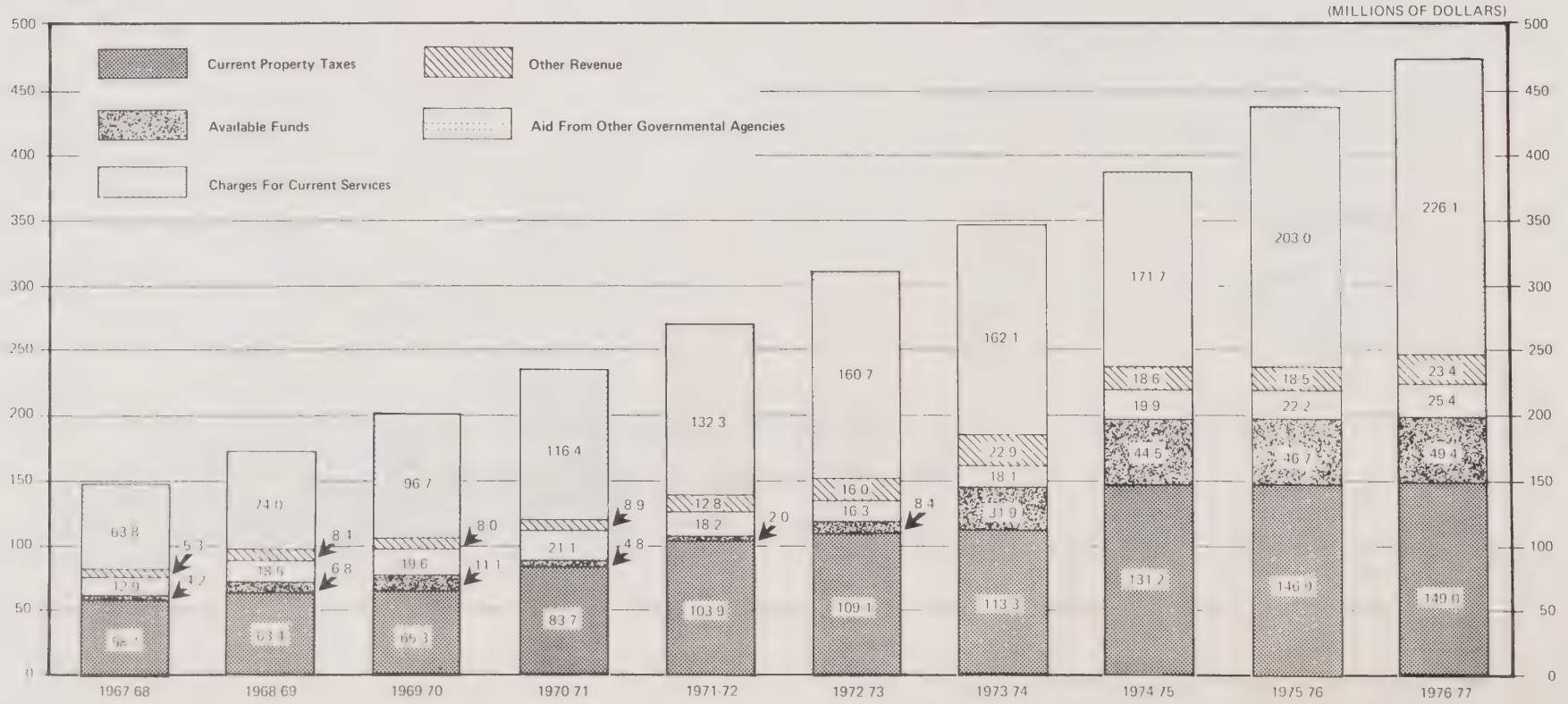
1 Includes charges for Current Service and Aid Repayment

COMPARISON OF GENERAL REVENUES BY SOURCE
COUNTY GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
IN THOUSANDS OF DOLLARS
June 30, 1977

	1967-68		1968-69		1969-70		1970-71		1971-72		1972-73		1973-74		1974-75		1975-76		1976-77	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Taxes	$ 58,031	40.2	63,451	37.1	65,324	32.5	83,702	35.6	103,908	38.6	109,063	35.1	113,282	32.5	131,179	34.0	146,911	33.6	149,040	31.5
Licenses, Permits, and Franchises*	726	.5	1,029	.6	1,364	.7	1,729	.7	2,516	.9	3,417	1.1	3,598	1.0	3,539	.9	4,864	1.1	7,065	1.5
Fines, Forfeitures and Penalties	1,926	1.3	2,413	1.4	2,803	1.4	2,943	1.3	3,197	1.2	2,922	1.0	2,991	.9	3,663	.9	3,969	.9	4,479	.9
Revenue from the Use of Money and Property	2,146	1.5	3,087	1.8	3,333	1.7	3,201	1.4	3,589	1.3	5,871	1.9	10,472	3.0	9,186	2.4	7,929	1.8	8,527	1.8
Aid from Other Governmental Agencies	63,951	44.3	74,001	43.2	96,744	48.2	116,351	49.5	132,342	49.2	160,668	51.7	162,044	46.5	171,682	44.5	202,980	46.4	226,117	47.8
Charges for Current Services	12,957	9.0	18,545	10.8	19,624	9.8	21,121	9.0	18,161	6.7	16,323	5.3	18,128	5.2	19,908	5.2	22,195	5.1	25,398	5.4
Other Revenue	497	.3	1,924	1.1	416	.2	1,022	.4	3,467	1.3	3,826	1.2	5,880	1.7	2,257	.6	1,782	.4	3,352	.7
Inter-Fund Transfers			-128																	
Fund Balance Available from Prior Years	4,150	2.9	6,792	4.0	11,137	5.5	4,811	2.1	2,035	.8	8,424	2.7	31,939	9.2	44,548	11.5	46,696	10.7	49,362	10.4
Total	$144,384	100.0	171,114	100.0	200,745	100.0	234,880	100.0	269,215	100.0	310,514	100.0	348,334	100.0	385,962	100.0	437,326	100.0	473,340	100.0

*Franchises were included with the Taxes through 1975-76.

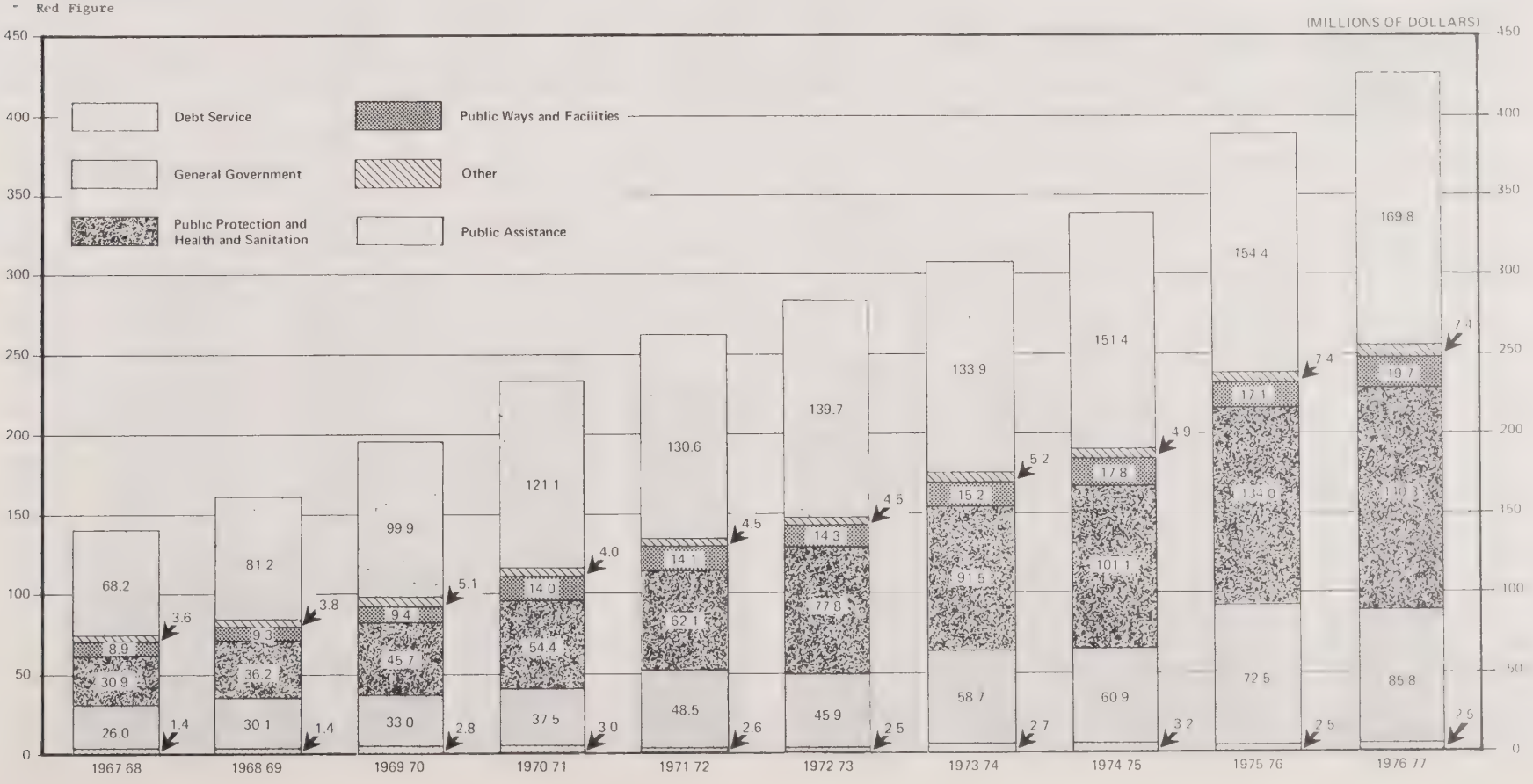
- Red Figure



COMPARISON OF EXPENDITURES AND ENCUMBRANCES
COUNTY GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
IN THOUSANDS OF DOLLARS
June 30, 1977

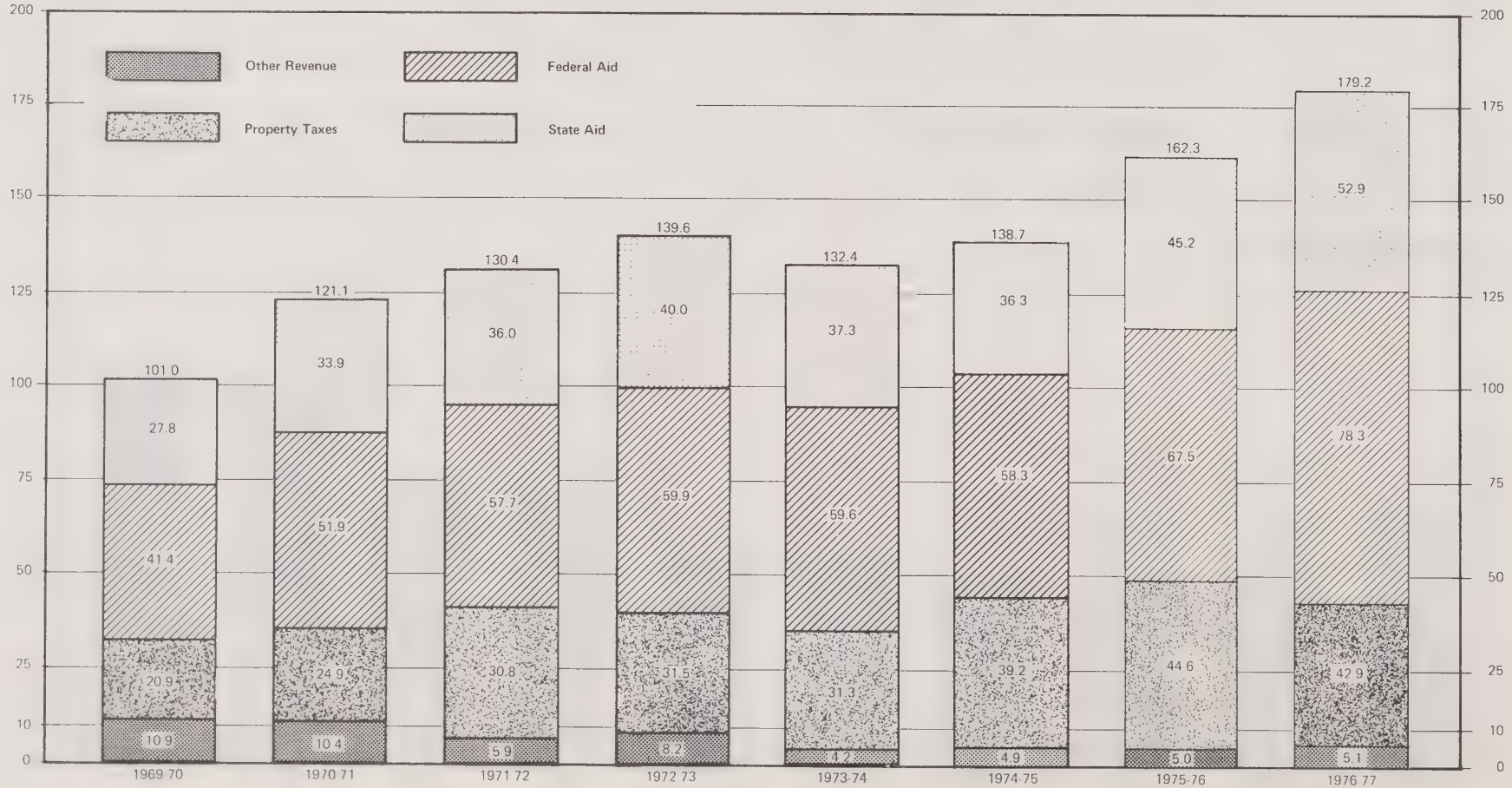
FUNCTION	1967-68		1968-69		1969-70		1970-71		1971-72		1972-73		1973-74		1974-75		1975-76		1976-77	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
General Government	$ 26,032	18.7	30,086	18.6	33,015	16.8	37,486	16.0	48,484	18.5	45,932	16.1	58,720	19.1	60,938	18.0	72,514	18.7	85,858	20.2
Public Protection	24,202	17.4	28,693	17.7	33,653	17.2	39,817	17.0	44,738	17.0	56,263	19.8	66,357	21.6	76,782	22.6	82,139	21.1	86,425	20.3
Public Ways and Facilities	8,891	6.4	9,262	5.7	9,396	4.8	13,962	6.0	14,156	5.4	14,250	5.0	15,226	5.0	17,761	5.2	17,092	4.4	19,678	4.6
Health and Sanitation	6,728	4.8	7,526	4.6	12,056	6.1	14,617	6.2	17,398	6.6	21,551	7.6	25,123	8.2	24,284	7.2	51,906	13.4	53,924	12.7
Public Assistance	68,166	49.0	81,162	50.1	99,953	51.0	121,127	51.8	130,585	49.8	139,668	49.0	133,855	43.6	151,425	44.6	154,433	39.8	169,744	39.9
Education	1,850	1.3	1,993	1.2	2,280	1.2	1,932	.8	2,305	.9	2,747	1.0	2,827	.9	2,614	.8	3,521	.9	4,240	1.0
Recreation and Cultural Services	1,471	1.1	1,568	1.0	2,493	1.3	2,036	.9	2,199	.8	1,739	.6	2,394	.8	2,287	.7	3,840	1.0	3,138	.7
Public Service Enterprises	264	.2	261	.2	324	.2	-9		-21		93		-25							
Debt Service	1,419	1.1	1,415	.9	2,770	1.4	2,994	1.3	2,584	1.0	2,461	.9	2,683	.8	3,179	.9	2,517	.7	2,490	.6
Total	$139,023	100.0	161,966	100.0	195,941	100.0	233,962	100.0	262,428	100.0	284,704	100.0	307,160	100.0	339,270	100.0	387,962	100.0	425,497	100.0

- Red Figure



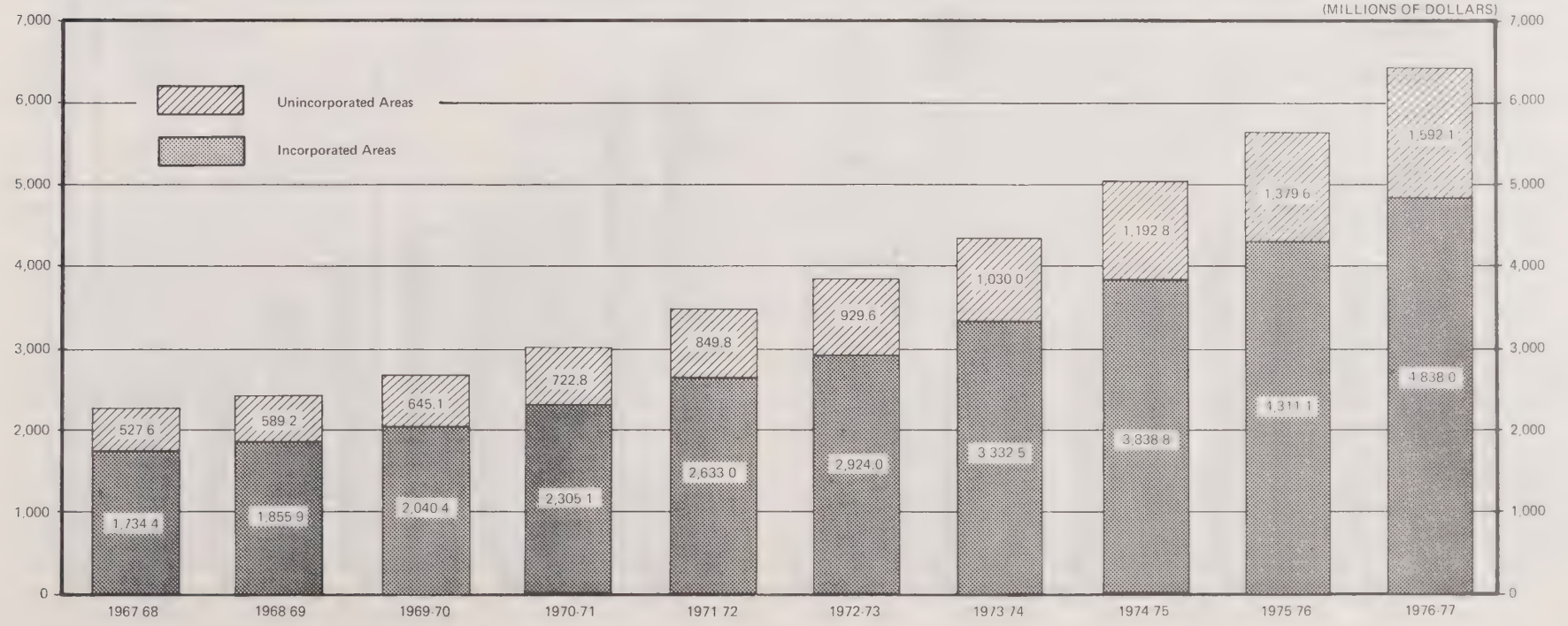
COMPARISON OF SOURCE OF FUNDS
EXPENDED FOR PUBLIC ASSISTANCE IN MILLIONS OF DOLLARS
Fiscal Years 1969-1970 through 1976-1977

SOURCE OF FUNDS EXPENDED	1969-70 DOLLAR AMOUNT	1969-70 % OF TOTAL	1970-71 DOLLAR AMOUNT	1970-71 % OF TOTAL	1971-72 DOLLAR AMOUNT	1971-72 % OF TOTAL	1972-73 DOLLAR AMOUNT	1972-73 % OF TOTAL	1973-74 DOLLAR AMOUNT	1973-74 % OF TOTAL	1974-75 DOLLAR AMOUNT	1974-75 % OF TOTAL	1975-76 DOLLAR AMOUNT	1975-76 % OF TOTAL	1976-77 DOLLAR AMOUNT	1976-77 % OF TOTAL
State Aid.	27.8	27.5	33.9	28.0	36.0	27.6	40.0	28.7	37.3	28.1	36.3	26.2	45.2	27.9	52.9	29.5
Federal Aid.	41.4	41.0	51.9	42.9	57.7	44.2	59.9	42.9	59.6	45.0	58.3	42.0	67.5	41.6	78.3	43.7
Property Taxes	20.9	20.7	24.9	20.5	30.8	23.6	31.5	22.6	31.3	24.0	39.2	28.3	44.6	27.5	42.9	24.0
Other Revenue.	10.9	10.8	10.4	8.6	5.9	4.6	8.2	5.8	4.2	2.9	4.9	3.5	5.0	3.0	5.1	2.8
Total Source of Funds .	101.0	100.0	121.1	100.0	130.4	100.0	139.6	100.0	132.4	100.0	138.7	100.0	162.3	100.0	179.2	100.0



COMPARISON OF ASSESSED VALUATIONS
SECURED AND UNSECURED
June 30, 1977

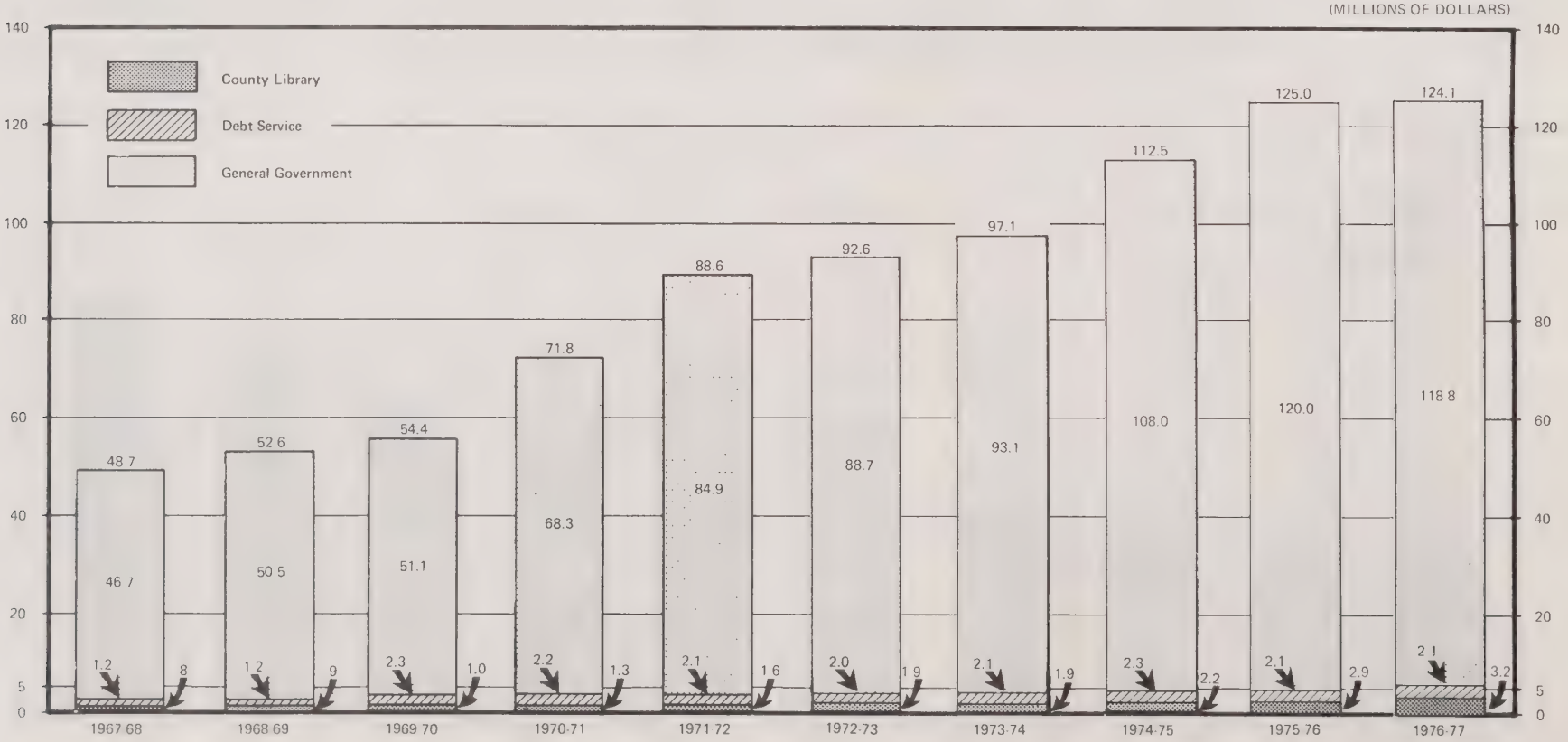
	1967-1968	1968-1969	1969-1970	1970-1971	1971-1972	1972-1973	1973-1974	1974-1975	1975-1976	1976-1977
Secured Property:										
Land	$ 873,774,540	966,080,850	1,098,696,099	1,246,570,010	1,449,031,664	1,568,541,856	1,732,985,961	1,973,287,272	2,239,857,431	2,502,115,036
Improvements	1,101,496,160	1,174,553,950	1,301,304,470	1,441,422,190	1,665,950,039	1,866,627,513	2,139,664,417	2,498,488,776	2,822,575,006	3,220,646,100
Personal Property	202,369,560	221,832,580	160,145,464	176,996,715	171,765,772	182,268,385	193,664,097	216,523,345	251,165,933	278,256,278
Gross Secured Valuations	2,177,640,260	2,362,467,380	2,560,146,033	2,864,988,915	3,286,747,475	3,617,437,754	4,066,314,475	4,688,299,393	5,313,598,370	6,001,017,414
Exemptions	116,544,070	119,795,670	117,591,348	120,649,538	117,601,859	119,263,572	107,121,952	119,447,021	139,737,067	131,437,238
Net Secured Valuations	2,061,096,190	2,242,671,710	2,442,554,685	2,744,339,377	3,169,145,616	3,498,174,182	3,959,192,523	4,568,852,372	5,173,861,303	5,869,580,176
Unsecured Property:										
Land	8,308,760	9,570,100	12,467,330	15,662,646	17,687,503	17,170,756	17,638,397	21,711,396	22,691,390	22,999,623
Improvements	55,373,160	42,172,160	50,261,537	61,236,098	68,445,414	81,593,782	88,577,527	110,148,854	127,328,989	151,150,032
Personal Property	138,855,010	152,594,280	181,816,316	209,919,206	230,964,946	260,252,641	301,580,085	337,130,195	375,339,092	395,401,876
Gross Unsecured Valuations	202,536,930	204,336,540	244,545,183	286,817,950	317,097,863	359,017,179	407,796,009	468,990,445	525,359,471	569,551,531
Exemptions	1,660,570	1,818,530	1,569,078	3,294,643	3,421,569	3,578,830	4,452,654	6,225,105	8,577,549	9,033,555
Net Unsecured Valuations	200,876,360	202,518,010	242,976,105	283,523,307	313,676,294	355,438,349	403,343,355	462,765,340	516,781,922	560,517,976
Net Valuations	$2,261,972,550	2,445,189,720	2,685,530,790	3,027,862,684	3,482,821,910	3,853,612,531	4,362,535,878	5,031,617,712	5,690,643,225	6,430,098,152



COMPARISON OF COUNTY SECURED TAX LEVIES
AFTER DUE ALLOWANCE FOR DELINQUENCIES
June 30, 1977

FISCAL YEAR	TOTAL	GENERAL FUND	INTEREST AND DEBT REDEMPTION	LIBRARY	PERCENT* DELINQUENCY ALLOWANCE
1967-68	$ 48,781,190	46,696,451	1,227,418	857,321	3.00
1968-69	52,655,409	50,532,090	1,198,916	924,403	3.00
1969-70	54,443,024	51,101,016	2,316,285	1,025,723	2.25
1970-71	71,793,327	68,273,726	2,172,490	1,347,111	2.10
1971-72	88,519,949	84,835,612	2,114,356	1,569,981	2.50
1972-73	92,601,714	88,681,485	2,041,366	1,878,863	2.75
1973-74	97,141,997	93,132,284	2,071,963	1,937,750	2.75
1974-75	112,517,308	107,972,720	2,294,702	2,249,886	3.75
1975-76	125,016,574	120,054,830	2,097,300	2,864,444	4.25
1976-77	124,063,848	118,750,505	2,118,628	3,194,715	4.00

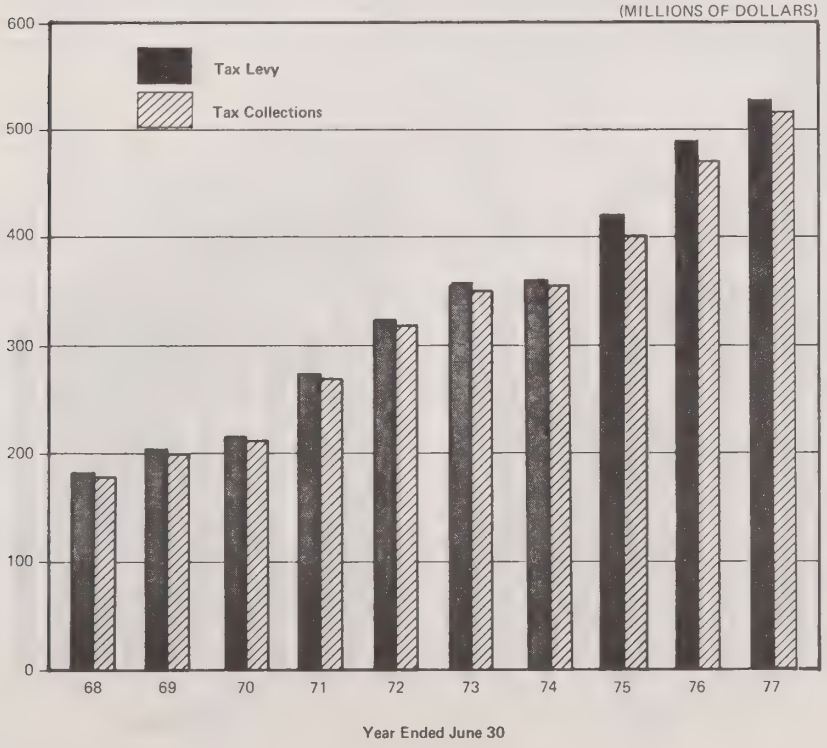
*This Delinquency Allowance is applicable to the Debt Service and General Fund only.
1976-77 delinquency allowance for the Library is 3.8.



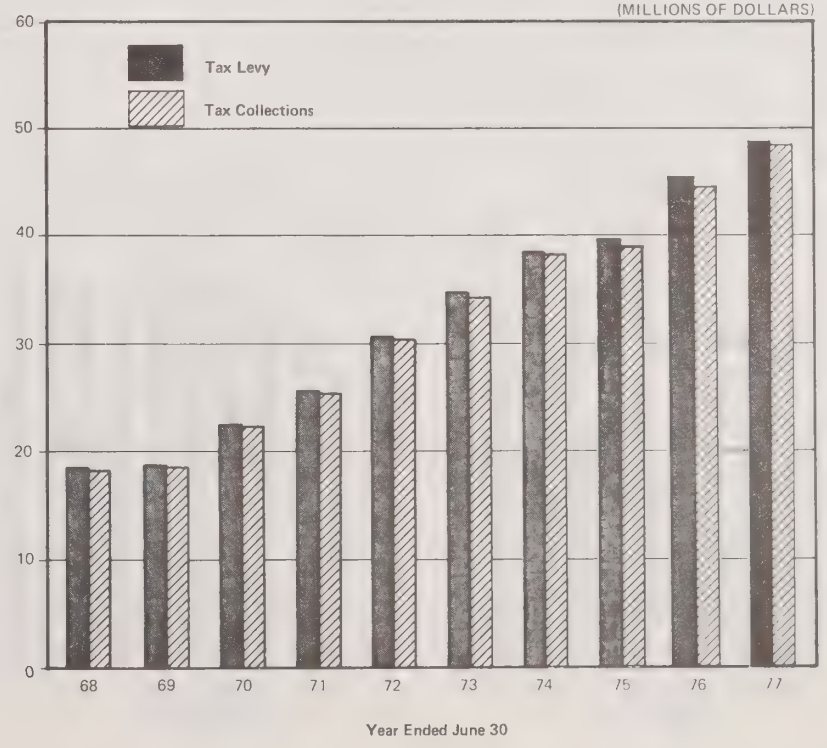
COMPARISON OF SECURED AND UNSECURED TAX COLLECTIONS
(Includes all Districts and Other Agencies for which the County Collects Taxes)
June 30, 1977

	SECURED TAXES				UNSECURED TAXES			
	TOTAL TAX LEVY	TOTAL TAX COLLECTIONS	PRIOR TAXES CHARGED TO REDEMPTION OFFICER	PERCENT OF COLLECTIONS TO TAX LEVY	TOTAL TAX LEVY	TOTAL TAX COLLECTIONS	PRIOR TAXES CHARGED TO REDEMPTION OFFICER	PERCENT OF COLLECTIONS TO TAX LEVY
1967-68.	$183,608,105	179,880,776	3,727,329	97.9	18,851,409	18,739,385	112,023	99.4
1968-69.	206,878,581	203,729,010	3,149,571	98.4	18,997,267	18,873,403	123,864	99.3
1969-70.	219,913,471	216,199,792	3,713,679	98.3	22,668,188	22,602,424	65,764	99.7
1970-71.	274,450,206	269,782,132	4,668,074	98.3	25,820,170	25,735,090	85,080	99.6
1971-72.	324,763,996	319,464,780	5,299,216	98.3	30,806,202	30,743,888	62,314	99.7
1972-73.	358,792,386	353,016,661	5,775,725	98.3	34,962,642	34,668,354	294,288	99.1
1973-74.	360,219,901	350,915,563	9,304,338	97.4	38,345,040	38,189,537	155,503	99.5
1974-75.	419,403,051	404,095,983	15,307,068	96.3	39,615,387	39,275,580	339,807	99.1
1975-76.	487,167,753	471,316,736	15,851,017	96.7	44,928,341	44,160,364	767,977	98.3
1976-77.	529,262,007	516,774,904	12,487,103	97.6	48,684,417	48,336,628	347,788	99.3

SECURED TAX LEVY AND COLLECTIONS



UNSECURED TAX LEVY AND COLLECTIONS



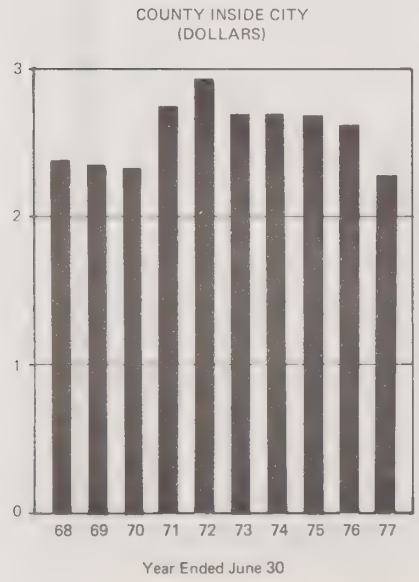
COMPARISON OF COUNTY TAX RATES
AND SAN DIEGO CITY PROPERTY TAX RATES
(Rates Per $100.00 Assessed Valuations)
June 30, 1977

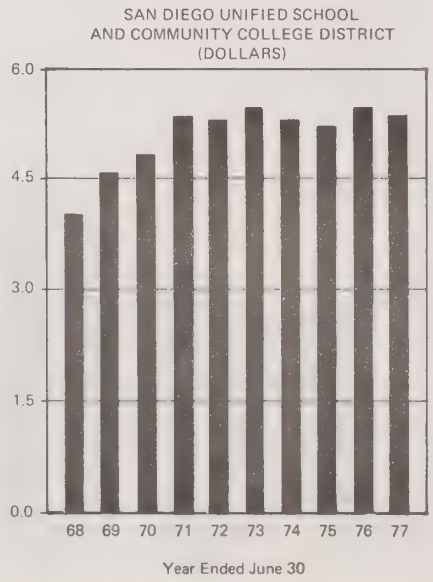
	COUNTY PROPERTY TAX RATES*			BASIC SAN DIEGO CITY PROPERTY TAX RATES**						
FISCAL YEAR	INSIDE CITIES	LIBRARY	OUTSIDE CITIES	COUNTY INSIDE CITY	OTHER EDUCATIONAL PURPOSE	SAN DIEGO UNIFIED SCHOOL AND COMMUNITY COLLEGE	SAN DIEGO CITY	WATER AUTHORITY	SAN DIEGO UNIFIED PORT DISTRICT	TOTAL
1967-68	$ 2.390	.128	2.518	2.390	.011	4.038	1.810	.100	.058	8.407
1968-69	2.370	.122	2.492	2.370	.017	4.642	1.729	.000	.045	8.803
1969-70	2.350	.129	2.479	2.350	.023	4.869	1.729	.000	.000	8.971
1970-71	2.745	.152	2.897	2.745	.078	5.353	1.959	.000	.000	10.135
1971-72	2.939	.151	3.090	2.939	.108	5.323	1.809	.000	.000	10.179
1972-73	2.711	.159	2.870	2.711	.147	5.474	1.774	.000	.000	10.106
1973-74	2.711	.159	2.870	2.711	.134	5.331	1.753	.000	.000	9.929
1974-75	2.691	.159	2.850	2.691	.144	5.245	1.753	.000	.000	9.833
1975-76	2.621	.173	2.794	2.621	.161	5.515	1.733	.000	.000	10.030
1976-77	2.282	.167	2.449	2.282	.155	5.372	1.548	.000	.000	9.357

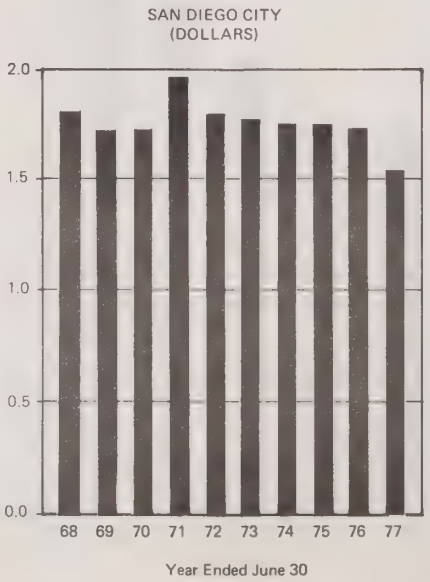
* Does not include rates established for Trainable Mentally Retarded Minors or County School Building Aid Repayment, as these are not county-wide.

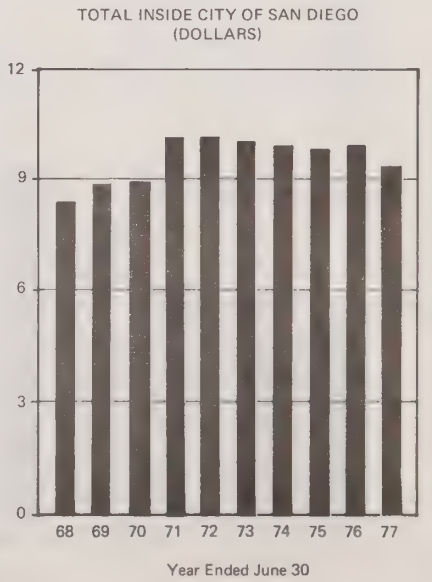
** San Diego City rates listed are for the major portion of the City of San Diego.

Annexations, de-annexations, formation or dissolution of special districts may cause tax rate for other City of San Diego areas to vary from the basic rate.





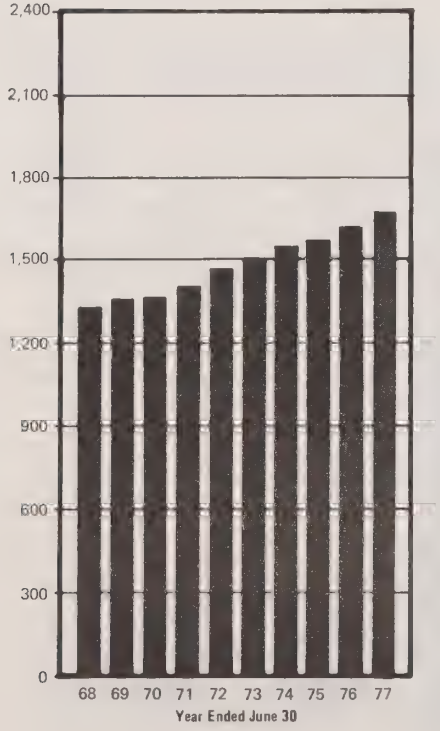




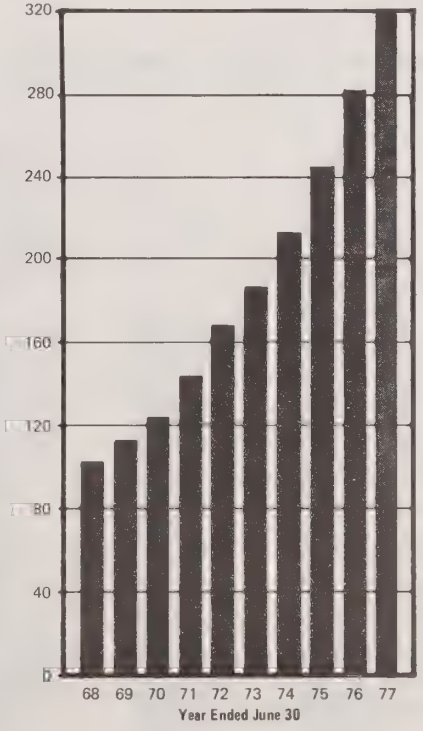
LEGAL DEBT MARGIN,
PERCENTAGE OF BONDED DEBT TO TOTAL ASSESSED
VALUATION AND BONDED DEBT PER CAPITA
June 30, 1977

FISCAL YEAR	POPULATION PER OFFICIAL U. S. CENSUS	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT**	BONDED DEBT	LEGAL DEBT MARGIN	RATIO OF BONDED DEBT TO ASSESSED VALUATION	BONDED DEBT PER CAPITA
1967-68	1,320,500*	$ 2,261,972,550	113,098,627	12,090,000	101,008,627	.53	9.16
1968-69	1,356,600*	2,445,189,720	122,259,486	11,055,000	111,204,486	.45	8.15
1969-70	1,357,854	2,685,530,790	134,276,540	10,005,000	124,271,540	.37	7.37
1970-71	1,408,900*	3,027,862,684	151,393,134	8,955,000	142,438,134	.30	6.36
1971-72	1,467,600*	3,482,821,910	174,141,095	7,900,000	166,241,095	.23	5.38
1972-73	1,502,067*	3,853,612,531	192,680,626	6,820,000	185,860,626	.18	4.54
1973-74	1,544,600*	4,362,535,878	218,126,794	5,715,000	212,411,794	.13	3.70
1974-75	1,559,505	5,031,617,712	251,580,886	4,580,000	247,000,886	.09	2.94
1975-76	1,600,000*	5,690,643,225	284,532,161	3,835,000	280,697,161	.07	2.40
1976-77	1,656,800	6,430,098,152	321,504,908	3,060,000	318,444,908	.05	1.84

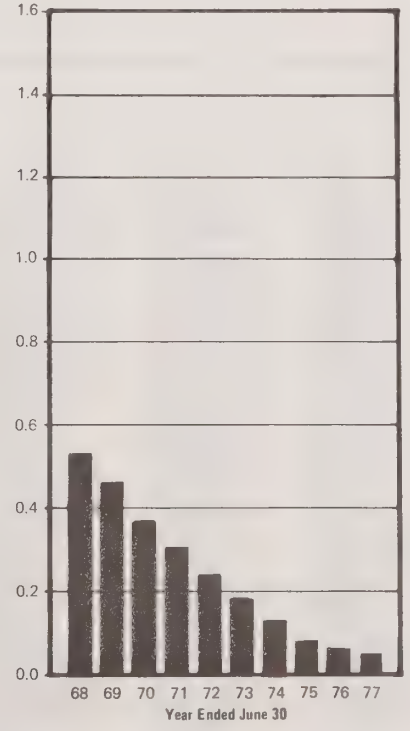
* Estimated
** Legal Debt Limit is 5% of Assessed Valuation



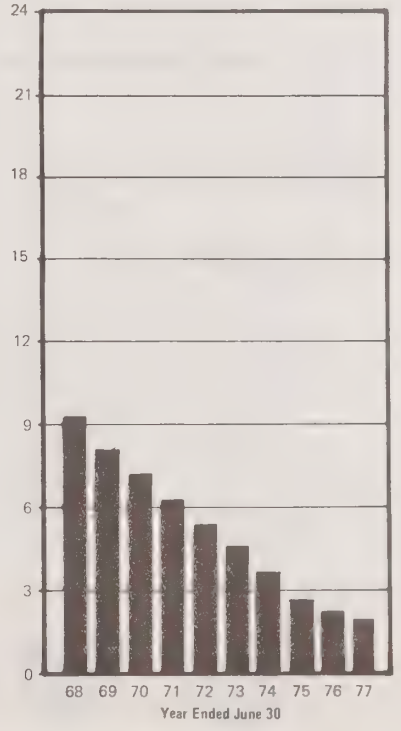
POPULATION
IN THOUSANDS



LEGAL DEBT MARGIN
(MILLIONS OF DOLLARS)



RATIO OF BONDED DEBT
TO ASSESSED VALUATION
IN PERCENTAGES

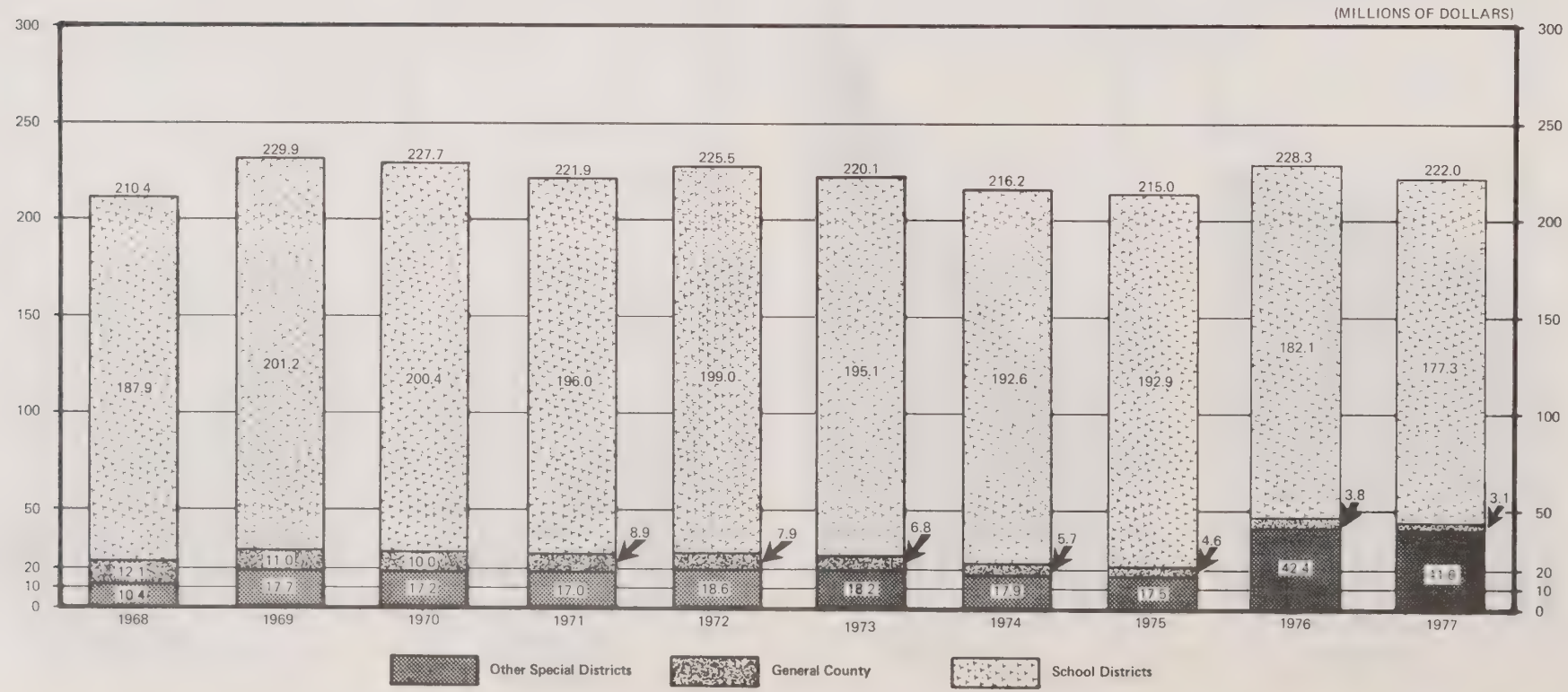


BONDED DEBT PER CAPITA
(DOLLARS)

COMPARISON OF OUTSTANDING BONDED INDEBTEDNESS
June 30, 1977

	TOTAL	GENERAL COUNTY	OTHER SPECIAL DISTRICTS*	SCHOOL DISTRICTS*
June 30, 1968	$ 210,409,000	12,090,000	10,410,000	187,909,000
June 30, 1969	229,981,000	11,055,000	17,769,000	201,157,000
June 30, 1970	227,707,000	10,005,000	17,298,000	200,404,000
June 30, 1971	221,918,000	8,955,000	17,007,000	195,956,000
June 30, 1972	225,530,000	7,900,000	18,630,000	199,000,000
June 30, 1973	220,085,000	6,820,000	18,209,000	195,056,000
June 30, 1974	216,200,000	5,715,000	17,851,000	192,634,000
June 30, 1975	214,999,000	4,580,000	17,519,000	192,900,000
June 30, 1976	228,329,000	3,835,000	42,360,000	182,134,000
June 30, 1977	221,986,000	3,060,000	41,644,000	177,282,000

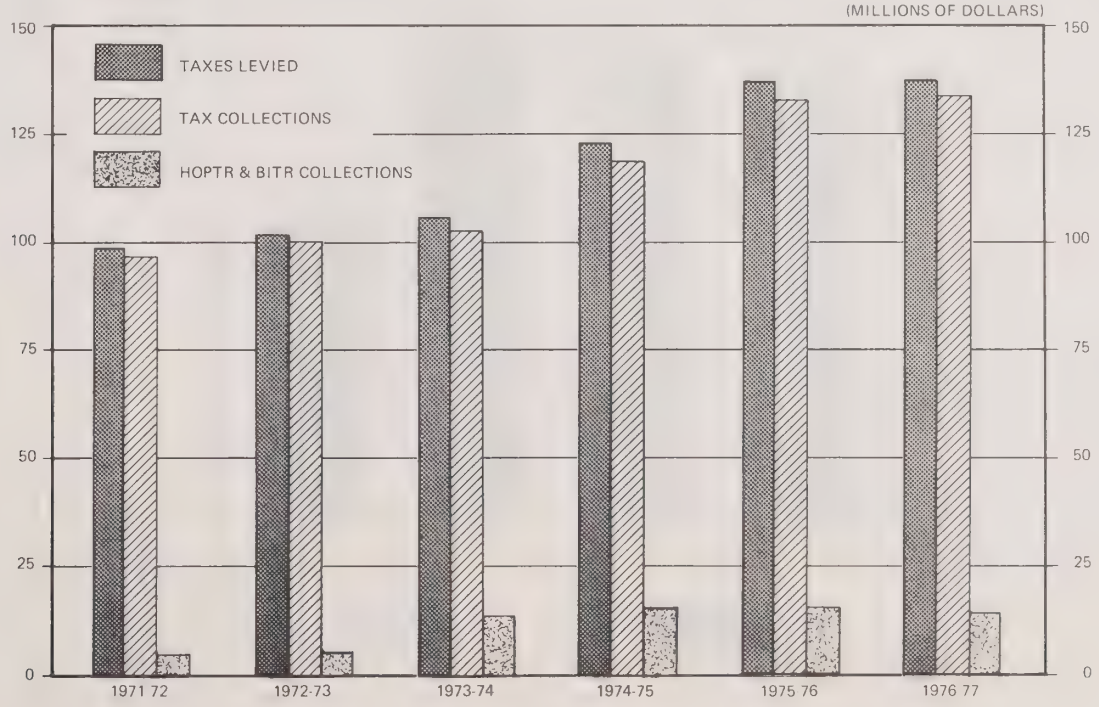
* Cleared through the County Treasurer, but County is not liable.



COMPARISON OF COUNTY ASSESSED VALUE
TAXES LEVIED AND TAX COLLECTIONS
IN THOUSANDS OF DOLLARS
June 30, 1977

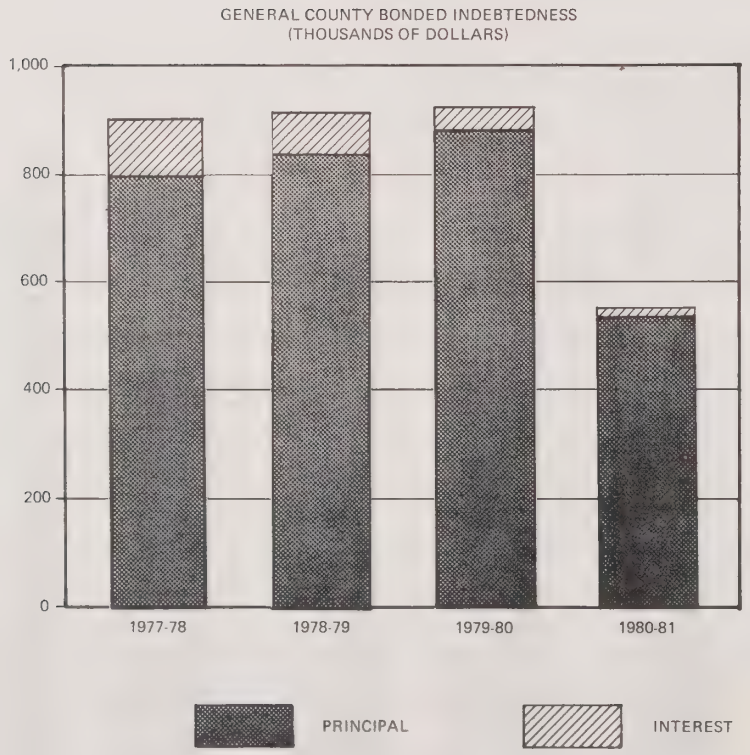
	1971-72	1972-73	1973-74	1974-75	1975-76	1976-77
Assessed Valuations and Tax Rates*						
Secured	$ 3,169,145	3,498,174	3,959,192	4,568,852	5,173,861	5,869,580
Tax Rate (Countywide only not including Library)	2.939	2.711	2.711	2.691	2.621	2.282
Unsecured	313,676	355,438	403,343	462,765	516,781	560,518
Tax Rate	2.745	2.939	2.711	2.711	2.691	2.621
Tax Levy (Including Library)	98,578	102,140	106,830	123,081	137,069	137,880
Tax Collections (Including Library)	96,915	100,527	103,208	119,571	133,517	134,104
Prior Taxes Charged to Redemption Officer	1,662	1,613	3,622	3,509	3,552	3,776
Percent of Collections	98.3	98.4	96.6	97.2	97.4	97.3
HOPTR & BITR Valuations Reimbursed by State of California						
Secured	133,564	146,245	429,550	455,906	481,467	502,627
Unsecured	33,897	38,275	66,939	91,888	104,187	100,129
HOPTR & BITR Collections	4,941	5,231	13,751	15,194	15,784	14,594

*Assessed Valuations are based on the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including valuations attributable to Home Owners' Property Tax Relief (HOPTR) and Business Inventory Tax Relief (BITR).



COMPARISON OF FUTURE
REQUIREMENTS FOR LONG TERM DEBT-GENERAL
COUNTY BONDED INDEBTEDNESS
June 30, 1977

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
1977-1978	$ 800,000	107,156	907,156
1978-1979	840,000	78,918	918,918
1979-1980	880,000	49,275	929,275
1980-1981	540,000	18,225	558,225
Total	$ 3,060,000	253,574	3,313,574



MISCELLANEOUS STATISTICAL DATA
June 30, 1977
(Unaudited)

GEOGRAPHICAL LOCATION: The Southwesternmost county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East, and the Pacific Ocean on the West. Extends North to South approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea level to 6,500 feet.

AREA OF COUNTY: Approximately 4,200 square miles.

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors.

DATE COUNTY CHARTER ADOPTED: July 1, 1933

FISCAL YEAR BEGINS: July 1.

POPULATION (Official U.S. Census):

Year	Population	Percent Of Increase
April, 1910	61,665	
April, 1920	112,248	82
April, 1930	209,659	87
April, 1940	289,348	38
April, 1950	556,808	92
April, 1960	1,033,011	86
April, 1970	1,357,854	33
April, 1975	1,559,505	15
April, 1976	1,600,000*	3
Jan., 1977	1,656,800	1

*Estimated

INCORPORATED CITIES:

Carlsbad	El Cajon	Oceanside
Chula Vista	Escondido	National City
Coronado	Imperial Beach	San Diego
Del Mar	La Mesa	San Marcos
		Vista

TOTAL COUNTY EMPLOYEES AT JUNE 30:

Year	Number of Employees	Percent of Increase over Previous Year	Number of Employees Per Thousand Population
1966	6,317	3	5.17
1967	6,365	.76*	4.90
1968	6,601	3.7	4.94
1969	7,021	6.4	5.18
1970	7,967	17.1	5.80
1971	8,310	4.3	5.90
1972	9,307	12.0**	6.34
1973	9,812	5.4**	6.57
1974	10,411	6.1**	6.74
1975	10,904	4.5	6.99
1976	10,559	(3.2)	6.60
1977	10,951	.04	6.61

*The University of California assumed operation of a major portion of the County Hospital on July 1, 1966. Approximately 400 County Employees transferred to the University of California at that time.

**Includes 304, 165, and 26, respectively, Public Employment participants.

REGISTERED VOTERS: General Election, November 2, 1976 - 787,846

NUMBER VOTING: 645,956

PERCENT VOTING: 82%

MILES OF COUNTY-MAINTAINED STREETS (Unincorporated Areas Only):

Select System (Circulation Element County General Plan)	1,073.95
Minor System (All Other Maintained Roads)	1,129.30

SPECIAL DISTRICTS:

	Number		Number
Cemetery	5	Parking	1
Community Services	7	Public Utility	3
County Service Area	84	Recreation and Parks	2
Fire	20	Resource Conservation	8
Flood Control (Includes 6 zones)	1	Sanitary	2
		Sanitation	16
Hospital	4	Sewer	2
Irrigation	5	Small Craft Harbor	1
Lighting	19	Unified Port	1
Maintenance:		Water:	
Drainage	1	California	4
Lighting	15	County	8
Park	1	Miscellaneous	1
Sewer	1	Municipal	17
Mosquito Abatement	1	Water Conservation	1
Road	1		

SEWERS MAINTAINED BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	5
Water Pollution Control Facilities	5
Sewer Lines, Miles	517
Sewer Connections	35,572

CONSTRUCTION PERMITS (Unincorporated Area Only):

Year	Electrical and Plumbing	Construction	Estimated Cost of Construction
1965-66	10,497	5,955	50,455,800
1966-67	9,468	5,609	47,133,600
1967-68	11,631	6,697	64,054,100
1968-69	14,730	9,757	93,671,320
1969-70	16,438	10,179	100,872,900
1970-71	19,569	11,845	145,989,800
1971-72	21,023	14,108	201,902,000
1972-73	27,803	15,657	267,195,908
1973-74	21,519	12,838	177,160,945
1974-75	18,128	12,251	163,619,145
1975-76	21,004	13,301	284,769,708
1976-77	28,086	21,011	407,909,537

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MISCELLANEOUS STATISTICAL DATA
June 30, 1977
(Unaudited)

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY

	1977 Employed	1976 Payroll
Agriculture and Fishing	12,500	$118,485,022
Mining	800	14,193,522
Contract Construction	28,400	418,750,720
Manufacturing:		940,993,158
Food and Kindred	3,900	
Apparel and Textiles	3,200	
Printing and Publishing	5,100	
Chemicals	1,200	
Wood, Furnitures and Fixtures	1,500	
Stone, Clay and Glass	800	
Metals	4,900	
Machinery	21,900	
Aero Space	13,600	
Shipbuilding and Repair	8,000	
Miscellaneous Manufacturing	8,400	
Transportation, Communication and Public Utilities	23,600	$ 320,105,880
Wholesale and Retail Trade	117,700	883,276,294
Finance, Real Estate and Insurance	27,400	255,372,365
Service Industries	104,200	817,166,956
Government	133,500	
Not Elsewhere Classified	69,600	340,786,919*
TOTAL EMPLOYED	590,200	
Unemployed	67,500	
TOTAL CIVILIAN LABOR FORCE	657,700	
TOTAL CIVILIAN PAYROLL		$4,109,130,836

* Includes State and Local Government Employees but excludes Federal Government Employees for which information is not available.

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